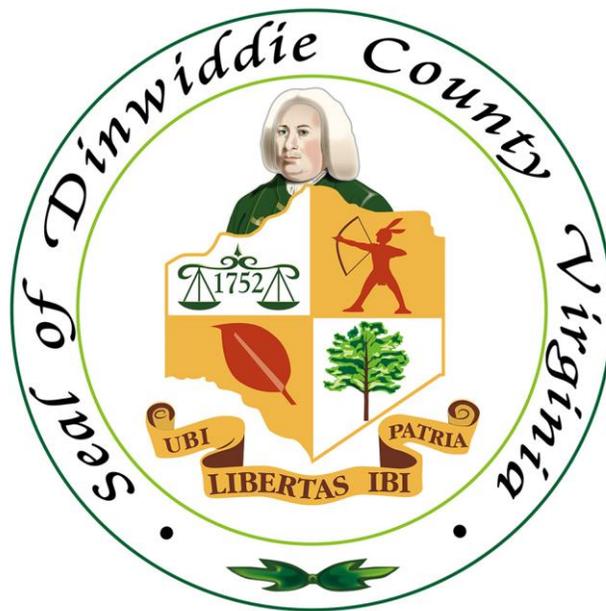


Dinwiddie County, Virginia

Adopted Consolidated Budget



Fiscal Year 2018-2019

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READERS' GUIDE

The purpose of this document is to provide useful and concise information about Dinwiddie County's financial plan and operation (revenue and expenditure details) to citizens, elected officials and other interested parties. The financial plan encompasses a one-year fiscal period beginning July 1 and ending June 30 annually. Preparation of each year's budget is initiated through actions of the County Administrator who requests preliminary revenue and expenditure information from the departments and agencies of the County. The process continues with budget workshops, public hearings, adoption of the tax rates, and ends upon approval of the consolidated budget and adoption of the appropriation resolutions by the Board of Supervisors.

This consolidated adopted budget shows revenues and expenditures for the County and the School Board organized by major fund: General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds. Within the General Fund, the expenditures are grouped along functional lines and include a narrative of each department's purpose. Each narrative also provides a breakdown of expenditures in the following categories:

Personal Services	Salaries and wages paid to full time and part time employees
Employee Benefits	Fringe benefits including FICA; employee retirement; group life and health insurance; and unemployment and workers' compensation insurance
Contractual Services	Services acquired from outside sources and other government entities on a fee basis or fixed time contract basis
Other Charges	Charges for utilities; communications; insurance; leases/rentals; travel and training; dues and memberships; and contributions to other government entities or community organizations that are not related to the direct purchase of a fee-basis service
Materials & Supplies	Includes articles and commodities that are consumed and minor equipment that is not capitalized
Capital Outlay	Non-recurring and infrequent expenditures to include furniture, equipment and other departmental specific capital expenditures

This information is provided in the form of actual data for FY 2017; appropriations and either estimated or unaudited actual data for FY 2018 and the adopted budget for FY 2019.

For Additional Information

Dinwiddie County Administration
14016 Boydton Plank Road
P O Drawer 70
Dinwiddie VA 23841
804-469-4500
www.dinwiddieva.us

BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

Dinwiddie County has a long and rich history. It was established May 1, 1752, from Prince George County and was named after Robert Dinwiddie, Lieutenant Governor of Virginia from 1751 to 1758. Its first inhabitants can be traced back to the Paleolithic period, with early stone tools from this period having been discovered in various fields within the County. During the Civil War, Dinwiddie County had more battles fought within its boundaries than in any other location in the United States, to include the Battles of Five Forks, Dinwiddie Court House, Sutherland's Station, and White Oak Road.

Part of Virginia's Appomattox Basin, Dinwiddie County occupies 507 square miles in the southeastern section of Virginia, located within several hours of Washington, D.C., the Atlantic Ocean beaches, or the Blue Ridge mountains. It is bordered by the Nottoway and Appomattox Rivers and the counties of Chesterfield, Amelia, Nottoway, Brunswick, Greensville, Sussex, and Prince George. Interstates 85 and 95 provide north-south access, and U.S. Route 460 provides an east-west transportation route. The East Coast's main switching station for three major railroad lines, the Dinwiddie County Airport, and the Dinwiddie County Commerce Park help to promote economic opportunity for the County.

Dinwiddie County offers a blend of suburban and rural living, with agriculture contributing significantly to the economy and the quality of life that its approximately 28,500 residents enjoy. Lake Chesdin, located along the northern rim of Dinwiddie County, provides numerous recreational opportunities.

Dinwiddie County has a traditional form of county government, guided by an elected five-member Board of Supervisors and five elected Constitutional Officers – Commonwealth's Attorney, Commissioner of the Revenue, Treasurer, Sheriff, and Clerk of the Circuit Court. The County Administrator and his staff are responsible for carrying out the policies of the Board of Supervisors while providing a full range of services including general government administration; judicial administration; public safety; public works; health and welfare; and community development. The County also provides education through the school system administered by the elected five-member Dinwiddie County School Board.

OUR COUNTY VISION:

To cherish the County's heritage, embrace opportunity and offer an extraordinary community in which to spend a lifetime

OUR COUNTY MISSION:

To ethically, efficiently serve our citizens and enhance the overall community

OUR CORE COUNTY VALUES:

Integrity

Consistently providing responsible, ethical service on personal and professional levels

Value-Added Customer Service

The practice of providing solutions to problems and questions, not just responses

Teamwork

Individuals sharing ideas and knowledge and uniting to work towards one mission and vision

OUR COUNTY GOALS:

Planned community development

Improved quality of life

A safe secure community

Being good stewards of the public trust

Providing excellent customer service

COUNTY LEADERSHIP

Board of Supervisors

Dr. Mark E. Moore, Chairman
William D. Chavis, Vice Chairman
Brenda K. Ebron-Bonner
Daniel D. Lee
Harrison A. Moody

Constitutional Officers

J. Barrett Chappell, Jr., Clerk of the Circuit Court
Lori K. Stevens, Commissioner of the Revenue
Ann Cabell Baskervill, Commonwealth's Attorney
Donald T. Adams, Sheriff
Jennifer C. Perkins, Treasurer

School Board

William R. Haney, Chairman
Sherilyn H. Merritt, Vice Chairman
Mary M. Benjamin
Barbara T. Pittman
Teresa J. Stump

Superintendent of Schools

Dr. Kari Weston

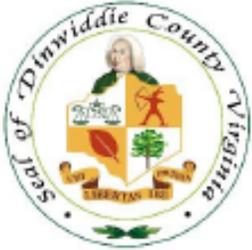
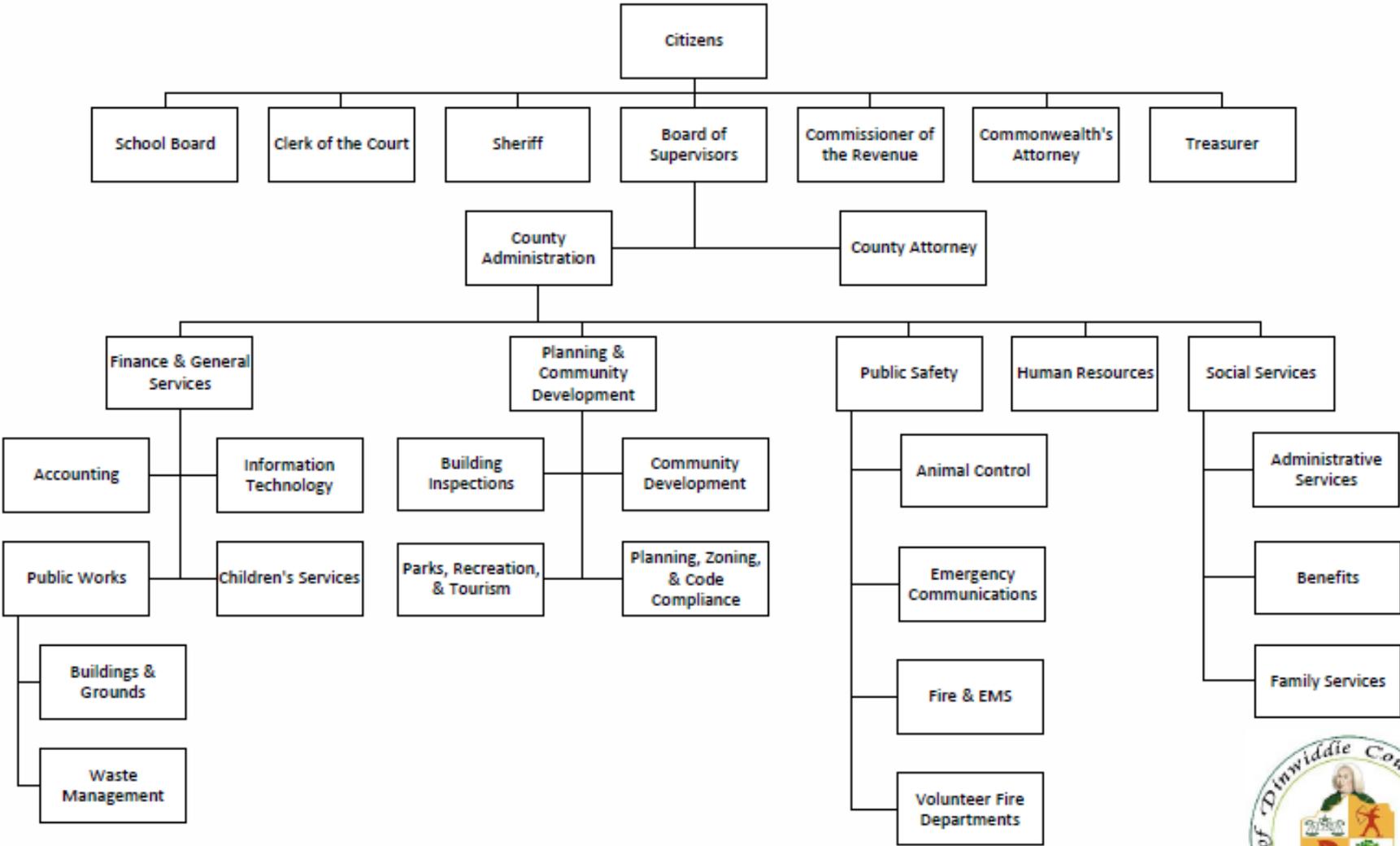
Industrial Development Authority

W. Alan Kissner, Chairman
David Lyle, Vice Chairman
James Vanlandingham, Treasurer
Thomas Hooker
Michelle M. Olgers
Robert H. Spiers, Jr.
Maxwell W. Watkins, Jr.

County Administration

W. Kevin Massengill, County Administrator
Anne Howerton, Deputy County Administrator, Finance and General Services
Tammie Collins, Deputy County Administrator, Planning and Community Development
Dennis Hale, Chief, Fire and EMS Services
Tyler Southall, County Attorney

County of Dinwiddie Organizational Chart



THE BUDGET PROCESS

The annual budget represents a proposed plan of expenditures and the expected means of financing those expenditures and shall be based on the Board of Supervisors, administrative, and departmental strategic plans, goals, and objectives. Two changes in the budget process this year were an increase in the Capital Improvement Plan (CIP) from a 5 year plan to a 10 year plan to present a more realistic picture of capital needs, and a two week delay in the budget public hearing and subsequent budget approval due to delays in approval of the State budget which included School and Constitutional Officer funding.

November 20	Department Manager & CIP Committee Meeting: FY 2018 CIP Update & FY 2019-2028 Work Session
December 5	Board of Supervisors Work Session: FY 2018 CIP Update
December 11	Department Manager Meeting: Overview of FY 2019 Budget Packets
January 3	Board of Supervisors Budget Calendar Approval
January 12	Departments and Outside Agencies Budget Requests Due to Administration
Jan/Feb	Administration Review of Expenditure Requests and Development of Revenue Projections
January 22-26	Department Request Reviews with Administration & Managers
January 31	Board of Supervisors Advance: FY 2018 Budget Review and FY 2019 Budget Priorities
February 6	Board of Supervisors Work Session: Budget Overview
February 14	Planning Commission: CIP Overview
February 20	Board of Supervisors Work Session: Constitutional Officers & Outside Agencies Budgets
February 28	School Board's FY 2019 Budget Request Due to Administration
March 6	Board of Supervisors Work Session: Other Funds and Salaries & Benefits Budgets
March 13	Joint Board of Supervisors/School Board Work Session & CIP Budget
March 20	Board of Supervisors Work Session: Tax Rates/Revenue Budget and Debt Service
March 22	Complete Tax Rates Advertisement
March 25 & April 1	Run Advertisements for Tax Rates Public Hearing
April 3	Tax Rates Public Hearing and Adoption; Board of Supervisors Work Session: Budget/CIP
April 17	Board of Supervisors Work Session and Approve Budget/CIP Advertisement
April 22 & 29	Run Advertisements for Budget/CIP Public Hearing
May 1	Public Hearing for Budget/CIP
May 15	Adoption of Budget/CIP Resolutions

FINANCIAL POLICIES AND GUIDELINES

Promoting financial integrity is an important priority in Dinwiddie County. The following broad policies set forth guidelines against which budgetary performance can be measured and proposals for future programs can be evaluated. The policies help to ensure that the County manages its funds in a fiscally responsible manner.

Objectives of Financial Policies

- To contribute significantly to the County's ability to insulate itself from fiscal crisis and promote long-term financial stability.
- To focus on the County's overall financial picture, while linking long-term financial planning to daily operations.
- To enhance financial credit ability by helping to achieve the highest possible credit and bond ratings.

Financial Planning Policies

Balanced Budget

The County shall prepare and approve an annual budget in compliance with sound financial practices, generally accepted accounting principles, and the provisions of the Code of Virginia which control the preparation, consideration, adoption, and execution of the County budget. The budget shall control the levy of taxes and the expenditure of money for all County purposes during the ensuing fiscal year. The County budget shall be balanced within all available operating revenues, including fund balance, and adopted by the Board of Supervisors at least seven days after an appropriately advertised public hearing is held and before July 1 of the upcoming fiscal year.

Long Range Planning

The County shall assess the long-term financial implications of current and proposed operating and capital budgets by annually preparing a three-year cash flow projection for the General Fund, Capital Projects Fund, and the Debt Service Funds.

In order to meet debt ratio targets, to schedule debt issuances, and to systematically improve the County's capital infrastructure, each year the County shall prepare and adopt a ten-year Capital Improvement Plan. Capital improvement projects funding options (pay-as-you-go, grant opportunity or debt financing) will be evaluated on a project-by-project basis. As a general rule, the Capital Improvement Plan should not require an annual transfer from the unassigned General Fund balance of more than 5% of current revenues to fund each year of the Plan.

Asset Inventory

The County shall annually inventory and assess the condition of all major capital assets in conjunction with the preparation of the County budget and the Capital Improvement Plan.

Investments

The Treasurer has the constitutional responsibility to invest County funds in accordance with the applicable sections of the Code of Virginia which guide investment of public funds. The Treasurer, however, may restrict investments beyond the limits imposed by the Code if such restrictions serve the purpose of further safeguarding County funds or are in the best interests of the County. The investment goal is to minimize risk and to ensure the availability of cash to meet the County's expenditures, while generating revenue from the use of funds which might otherwise remain idle. Therefore, the primary objectives of the Treasurer's investment activities are safety, liquidity, and yield.

Revenue Policies

Revenue Diversification

The County will strive to maintain a diversified and stable revenue system to shelter the government from fluctuations in any one revenue source and ensure its ability to provide ongoing service. The County intends for ongoing expenditures to be funded through ongoing revenues, not one-time revenue sources. One-time or other special revenues will not be used to finance continuing County operations, but instead will be used for special projects.

Fees and Charges

All fees established by Dinwiddie County for licenses, permits, fines, services, applications, and other charges should be set to recover all or a portion of the County's expense in providing the attendant service. These fees shall be reviewed periodically.

FINANCIAL POLICIES AND GUIDELINES

Tax Collections

The County shall strive to achieve an overall property tax collection rate of 100%, utilizing all available resources for collecting delinquent accounts.

Restricted Revenues

Restricted revenues shall only be used for the purpose intended and in a fiscally responsible manner.

Grants, Donations, and Insurance Payments

Upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator or his designee is designated as the agent:

- To execute the necessary grant or program application and other documentation unless the terms of the grant or program require specific actions by the Board;
- To give such assurances as may be required by the Agreement, subject to approval as to form by the county attorney;
- To provide such additional information as may be required by the awarding organization. In addition, funding awarded and any interest earned on the funds awarded shall be appropriated to the applicable functional area.

Additional funds received for various County programs, including contributions and donations, shall be appropriated for the purpose established by each program.

Funds received through insurance claims for damages incurred to County property as a result of unusual or infrequent events shall be appropriated to the applicable functional area.

Expenditures Policies

Debt Capacity, Issuance, and Management

The County intends to manage cash in a fashion that will prevent any borrowing to meet daily operational needs. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.

The County will utilize a balanced approach to capital project funding, using a combination of debt financing, draws on unassigned fund balance, and pay-as-you-go current year appropriations. Debt will be repaid within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.

The County wishes to set aside at least 25% of each year's new revenue growth for debt service obligations through a transfer from the unassigned general fund balance to the County debt service fund. This amount is calculated as the difference between the current fiscal year's actual revenue and the next year's budgeted revenue times 25%.

Expenditure Accountability

The Deputy County Administrator–Finance and General Services shall maintain ongoing contact with department managers and Constitutional Officers throughout the budget implementation and execution process. Monthly financial reports shall be prepared to monitor budgeted and actual expenditures and revenues.

The County shall appropriate as part of its annual budget, or any amendments thereto, amounts for salaries, expenses and other allowances for its Constitutional Officers that are not less than those established for such offices by the State Compensation Board.

Appropriation Amendments and Transfers

Appropriation amendments to the operating budget shall be brought before the Board of Supervisors for approval throughout the fiscal year. Per the Code of Virginia, any additional appropriation which exceeds 1% of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a general circulation newspaper at least seven days prior to the meeting date. The notice shall state the Board's intent to amend the budget and include a brief synopsis of the proposed budget amendment. The amendment may be adopted at the meeting after the public hearing.

FINANCIAL POLICIES AND GUIDELINES

Appropriation Amendments and Transfers (Continued)

The County Administrator shall be authorized to transfer funds and personnel from time to time within and between the offices and activities delineated in the County budget as he may deem in the best interests of the County in order to carry out the work of the County as approved by the Board of Supervisors.

All appropriations lapse on June 30 of each fiscal year for all budgets.

Fund Balance Policy

Dinwiddie County follows GASB Statement #54 which establishes the five components of fund balance listed below.

Non-Spendable Fund Balance

Non-spendable fund balance includes amounts that cannot be spent because they are either not in spendable form such as inventories and prepaid expenditures or they are legally or contractually required to be maintained intact.

Restricted Fund Balance

Restricted fund balance includes amounts that have constraints placed on their use by external sources such as creditors, grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision making authority – the Board of Supervisors. Formal Board action includes the annual adoption of the County's budget resolution and the approval of other Board resolutions appropriating funds and/or resources throughout the fiscal year. Board resolutions that impose fund balance limitations would need to occur no later than the close of the fiscal year and remain binding unless removed by additional Board resolutions.

Assigned Fund Balance

Assigned fund balance includes amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. Fund balance may be assigned either through the encumbrance process as a result of normal purchasing activity or by the County Administrator or his designee.

Unassigned Fund Balance

The larger the unassigned general fund balance, the greater the County's ability to cope with financial emergencies, fluctuations in revenues, and to maintain bond rating agencies' expectations. The County does not intend to establish a trend of using the unassigned general fund balance to finance current operations.

The County has established an unassigned general fund balance target rate of at least 15% of total budgeted expenditures less annual debt service payments and bonds proceeds expenditures. Funds in excess of the targeted 15% fund balance may be considered to supplement "pay as you go" capital outlay expenditures, other non-recurring expenditures or as additions to fund balance. The Board of Supervisors may, from time-to-time, appropriate unassigned fund balances that will reduce available fund balances below the 15% policy in the case of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the fund balance to the policy level within 36 months of the appropriation.

Policy on the Order of Spending Resources

When expenditures are incurred for purposes for which committed, assigned or unassigned amounts are available, the County considers committed fund balance to be spent first, assigned fund balance second, and lastly unassigned fund balance.

REPORTING ENTITY AND BASIS OF ACCOUNTING

Reporting Entity

An external auditing firm conducts and completes the annual audited financial statements of the County. The County's annual financial statements present the County of Dinwiddie as the primary government along with the School Board, the Dinwiddie Industrial Development Authority, the Dinwiddie County Water Authority, and the Dinwiddie Airport and Industrial Authority as component units. These entities are discretely presented component units reported in separate columns in the County's financial statements to emphasize they are legally separate from the government. The basic criterion for determining whether a governmental department, agency, institution, commission, public utility, or other governmental organization should be included in a primary governmental unit's reporting entity for general purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its' will on the organization or if there is a financial benefit/burden relationship. In addition, any organization which is fiscally dependent on the primary government should be included in the reporting entity. Copies of the County's annual financial statements can be found on the County website.

Basis of Accounting

The County's accounting records for general government operations are reported using the current financial resources measurement focus and the modified accrual basis of accounting, with revenues being recorded when available and measurable, and expenditures being recorded when the goods or services are received and the liabilities incurred. Certain revenues such as property taxes, sales taxes, and intergovernmental revenues, being measurable and available, are accrued in the general governmental operations.

In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. Management believes the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. Administrative budgetary control is maintained within the departments at the line item level of expenditure by department manager approval of all expenditures, line item budgetary transfers and prior purchase approval for certain expenditures that exceed a specified dollar amount. All purchases shall be made in adherence to the County's Small Purchase Procurement Policy and the Virginia Public Procurement Act.

Governmental Fund Types

The accounts of the County are organized on the basis of governmental funds. The operations of each fund are accounted for with a separate set of self-balancing accounts, which are comprised of assets, liabilities, fund equities, revenues, and expenditures. The following fund types are used by the County:

General Fund – The general fund is the primary operating fund of the County. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service and other miscellaneous income. A significant part of the General Fund's real estate tax revenues is used to finance the operations of the School Board.

Special Revenue Funds – Special revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are restricted to expenditures for specified purposes. Special revenue funds consist of Community Service Fund; Children's Services Act Fund; County and School Grants Funds; Asset Forfeiture Fund; Law Library Fund; and Fire & EMS Grants Fund. The Meals Tax Fund; Jail Phone Commission Fund; Social Services Fund; and Community Development Fund are shown as special revenue funds for budgeting purposes, but are consolidated with the General Fund in the County's annual financial statements.

Capital Project Funds – Capital improvement funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment purchases for the County and the Schools.

REPORTING ENTITY AND BASIS OF ACCOUNTING

Debt Service Funds – The debt service funds are used for the payment of principal and interest on all loans, leases and general obligations. The County's debt service fund is exclusive of the School's debt service fund for budgeting purposes, but is consolidated in the County's annual financial statements.

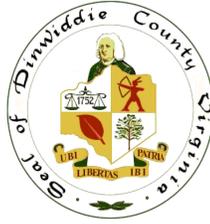
Fixed Assets and Depreciation

Capital assets, which include property, plant and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings and equipment with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Depreciation is provided over estimated useful lives of assets using the straight-line method.

Basis of Budgeting

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles, applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted and as amended by the Board of Supervisors.

MESSAGE FROM THE COUNTY ADMINISTRATOR



Chairman Dr. Mark Moore
Vice Chairman Mr. William Chavis
Supervisor Mr. Daniel Lee
Supervisor Mrs. Brenda Ebron-Bonner
Supervisor Mr. Harrison Hoody

From: W. Kevin Massengill
County Administrator

RE: County Administrator's FY 2019 Budget Message

Dear Members of the Board of Supervisors:

I am pleased to submit the official proposed budget for Fiscal Year 2019. The purpose of this document is to inform you, and the citizens that we serve, about the current fiscal condition of Dinwiddie County, and the manner in which together we will effectively carry out the services that ultimately meet the needs of the overall community throughout the next fiscal year.

As you are aware, the method of developing a budget for Dinwiddie County is an open and collaborative process that allows the Board of Supervisors, County staff, Constitutional Officers, the public school system, various outside agencies, and the citizens of the County to work together to establish priorities in spending. In essence a budget is a spending plan that informs the businesses, citizens, and other taxpayers of the county on the current and future funding and policy decisions of the local governing body.

The adoption of an annual budget is one of the most important actions that a local Board of Supervisors can take. Once adopted the budget serves as a financial roadmap which provides the citizens, media, stakeholders of the community, and ultimately the Board of Supervisors, with a public record that shows where the County is headed with the delivery of its services. Moreover, the adoption of the budget also serves as a work action plan for all County employees that establishes and prioritizes the manner in which they will deliver services throughout the budget year.

In accordance with the Code of Virginia, the proposed budget presented for your consideration is balanced. Staff and I have taken sufficient measures to ensure that the revenue and expenditure projections provided in this budget are accurate and have been based on the very best information available at the time of submittal.

I thank you for your active involvement with the budgeting process, and I am equally appreciative of the individuals that have provided critical input, countless man hours, and the necessary leadership to afford us the opportunity to continue to provide a high level of services to the citizens and businesses of Dinwiddie County.

FY19 Budget Goals

County staff and I continue to build a recommended budget that is based on the key assumptions that have been utilized over the last several years.

- The budget must be prioritized to allow for efficient, effective, and accessible services that are based on the current needs and expectations of our citizens, not prior priorities determined during better economic times or by former members of the Board of Supervisors.
- The County must maintain funding levels that adequately accommodate:
 - services as mandated by the Code of Virginia
 - services rendered by Constitutional Officers
 - prior investments in the educational system
 - services that are provided by public safety personnel

- The budget must accomplish the above goals with the least potential impact on local taxpayers.
- All on-going expenditures and transfers payments will be paid using on-going revenues. The unassigned fund balance should not be used to support on-going operating expenditures.

With the above key assumptions and the acknowledgement of flat revenue projections, the Board of Supervisors directed staff to develop a recommended budget that recognized the need to prioritize funding to:

- deliver essential government services
- address the County’s on-going financial obligations
- enhance law enforcement and fire protection services
- make strategic workforce investments

I am very proud to report that staff and I have developed a FY19 expenditure budget that is cognizant of the economic climate we are currently experiencing and the nearly flat projected revenue growth. As a result, our total General Fund expenditure budget for FY18 is \$46,432,762. This represents a \$394,832 decrease from FY18.

Adopted Calendar 2018 Tax Rates per \$100 of Assessed Valuation

Real Estate	.79
Mobile Homes	.79
Mineral Land	.79
Public Service	.79
Personal Property	4.90
Personal Property – Volunteers	.25
Machinery and Tools	3.30
Heavy Construction Equipment	3.30
Airplanes	.50

Overall Revenues

When considering all anticipated revenue (federal, state and local), the total FY19 general fund revenue represents a modest increase of \$1,195,883 from FY18.

- Local revenue is projected to increase by \$1,196,248.
- Revenue from the Commonwealth of Virginia is projected to decrease by (\$37,634).
- Federal revenue is projected to decrease by (\$41,971).

Historically, Dinwiddie County government has done an excellent job in conservatively projecting revenues that ultimately yield additional funds by the end of each fiscal year. Moreover, the planned and projected expenditures of the County are based on those conservative revenue estimates. As a result, overall county spending has traditionally been well within budget. County departments, Constitutional Officers, and outside agencies supported by the County are due much praise for consistently working within their respective budgets.

Over the past several years, the County has worked to develop and maintain a diversification of stable revenues that will protect the local government from fluctuations in any one revenue source. This diversification helps ensure that services can be delivered with confidence and without interruption. Moreover, it is the practice of the County to have on-going expenditures funded through on-going revenues. One-time revenues will not be used to finance continuing County operations, but instead will be used for planned capital projects. Revenues are also conservatively estimated, with total resources for FY19 consolidated budgeted at \$111,207,631. As you are aware, the Board elected to maintain the real estate tax rate at \$.79 for the seventh straight year. The FY19 budget assumes a 96% collection rate on both real estate taxes and personal property taxes.

Overall Expenditures

Over the last several years, all County departments have been asked to restrict budget requests to only essential items that are necessary for continuing the current level of services offered. All non-essential requests have been generally eliminated unless they were identified as a priority item of the Board. The approved FY18 consolidated requirements are budgeted at \$111,207,631.

The following is a breakdown of how each dollar is spent in Dinwiddie County:

K-12 Education
38.1¢



26.4 ¢
Public Safety

Public Works
9.2 ¢



7.9 ¢
County Debt



Administration
7.4¢



3.5¢
Planning & Com. Dev



Quality of Life
2.8¢



2.6¢
Judicial Services



Health & HS
2.1¢



FY19 Operating Budget Highlights

- Maintain delivery of new government services
 - Ragsdale Community Center – full year of funding
 - Wilson Manned Convenience Site
- Address on-going financial obligations
 - Debt service on new government complex project
 - New Public Safety Building
 - New Health & Human Services/Administration Building
 - Renovation of Pamplin Administration Building for School Board and Registrar
 - Renovation of old Public Safety Building for Information Technology Department
 - Outside Agencies – Maintain funding
- Continue to enhance law enforcement and fire protection services
 - Maintain funding for Firefighter/Medics Initiative
 - Sheriff - Taser and Body Cameras (second year)
 - Sheriff - Four Patrol Vehicles
 - Animal Control - Four Body Cameras

Operating Capital Improvements

It is imperative that employees be provided the appropriate equipment, tools, and resources to perform their jobs in an effective and efficient manner. As such, the FY19 budget includes \$135,433 to purchase and systematically replace aging and outdated equipment. The following is a breakdown of the operating capital improvements included in the FY19 budget:

Department	Description	Amount
Administration	Video Recording Equipment	\$2,000
Information Technology	Computer Equipment/Replacements	\$73,300
Volunteer Fire	Laptop Mounts	\$7,088
Fire and EMS	Cradle Points for First Net Management System	\$14,200
Emergency Communications	4 Portable Radios, 100 Radio Batteries, 100 Pager Batteries	\$26,645
Public Works	8 AED's / Various County Buildings	\$12,200
		\$135,433

Dinwiddie County Public Schools

The total FY19 Dinwiddie County Public School budget is \$53,699,131, which includes funding from the federal, state, and local governments. During the development of the FY18 budget, the Board agreed to reallocate \$150,000 from the purchase of school buses to be used by the School System for operational purposes for one occasion. The FY19 budget maintains this additional funding from the general fund revenues and increases funding to the Dinwiddie County Public Schools in FY19 by an additional \$150,000 over FY18. The Board of Supervisors are very proud of the investment they are making in educating the children of Dinwiddie County. Below is a breakdown of the total funding provided by the County in the FY19 Budget:

○ School Operating Fund	\$14,682,488
○ School Debt Service	\$ 2,844,704
○ School Buses (CIP)	\$ 574,000
○ <u>Internal Capital Outlay</u>	<u>\$ 150,000</u>
Total	\$18,251,192

Constitutional Officers

County Administration and the Board of Supervisors believe that a strong working relationship with the Constitutional Officers is vital to the overall success of the County. As such, the FY19 budgets closely follow the FY18 budgets for those offices.

County Workforce

Dinwiddie County is very blessed to have an exemplary workforce comprised of individuals who are dedicated and committed to providing the very best in government services. The following are some highlights of the FY19 budget relative to County workforce:

- The FY19 budget does not include a cost of living adjustment.
- The FY19 budget includes funding to implement strategic workforce investments relative to employee compensation, and certain job classification changes are included that achieve internal parity with like positions. The following investments are noted in the FY19 Budget:
 - County Attorney –
 - Contract Adjustment
 - Summer intern
 - Commissioner of the Revenue
 - Deputy II to Deputy III – Regrade
 - Deputy II – Certification Step Increase
 - Deputy II – Certification Step Increase
 - Voting Registrar
 - Deputy Registrar – Part Time to Full Time
 - Clerk of the Circuit Court
 - Deputy Clerk II – Certification Step increase
 - Sheriff's Office
 - VSTOP Tech/Crime Analyst – End of grant
 - SRO – Elementary School
 - Deputy Sheriff Security – Public Safety Building
 - Deputy Sheriff Security - County Government Center (half year funding)
 - Deputy Sherriff Security – Additional Part Time Hours
 - FIRE/EMS
 - EMS Technician III – Military Leave
 - Building inspections
 - Program Support Specialist – Part Time to Full Time
 - Waste Management
 - Wilson Manned Site – Full Year Staffing
 - Buildings and Grounds
 - 2 Custodian/Housekeeping – New Government Buildings

- The FY19 budget proposes a 4% overall increase in health/dental insurance premiums.
- The FY19 budget recognizes a VRS employer contribution rate of 9.38% and group life insurance rate of 1.31%.

Debt Service

All non-VPSSA debt was refinanced in FY 2012 for considerable interest savings. The County issued additional debt in FY17 to construct a new municipal building and a public safety building. However, it should be noted that the goal of Dinwiddie County is to layer this additional debt into the overall debt schedule beginning in FY18 and continuing in FY19, when a considerable amount of prior debt is retired. This strategic approach to financing will result in an overall decrease in debt liability. Simply stated, the reduction in the debt service payment in 2018 is greater than the new debt service payment created by the debt issued in FY17. In the spring of 2014, Standard & Poor's Rating Services reviewed Dinwiddie County's "AA-" rating for general obligation bonds and decided to raise our rating to "AA". In addition, the Dinwiddie County Industrial Development Authority was also raised from "A+" to "AA-".

General Fund Balance

Per County financial policy, the unassigned general fund balance is not used to balance the FY 2019 operational budget. The Board of Supervisors has adopted a financial policy that requires maintenance of a 15% general fund balance based on the total expenditure budget less annual debt service payments and bonds proceeds expenditures. This minimum amount is calculated for FY19 at \$12,048,141, and the general fund balance at June 30, 2019 is budgeted at \$13,555,745.

Conclusion

The status of the overall local economy appears to be improving when evaluating key economic indicators to prior years. The work of the Dinwiddie County Economic Development Office and support from the Industrial Development Authority are worthy of much praise. Dinwiddie County is very fortunate to have a solid mix of new and expanding private investment within our community. Companies such as ALDI, Dominion Energy, and Elite Contracting Group deciding to develop/expand their corporate regional headquarters are excellent examples of the business friendly environment and culture that exists here. Equally, the County is very pleased to see other private investments of local and national companies such as Browder's Towing, Willows Bend Farm, Taco Bell, Bojangle's, O'Reillys, Dollar General, and Food Lion investing into our community. In addition, unemployment trends continue to decrease and residential home construction is on the rise and all current indications predict steady and stable growth throughout FY19.

As you are aware, Dinwiddie County has maintained its prestigious designation as an "A+ Transparent Government" from BallotPedia; received the Certificate of Achievement for Excellence in Financial Reporting since 2015; and are the recipients of the Virginia Association of Counties Achievement Award for the "Ready to Hire" program.

With the above noted, I am confident that each stakeholder in the FY19 budget is determined to deliver high quality services and is dedicated to working collectively to implement the budget before you.

I would like to express my sincere appreciation to all individuals that were involved in developing the budget before you. I am extremely impressed and proud of the true commitment and dedication of the Dinwiddie County workforce for consistently demonstrating their ability to address our financial challenges by embracing change and improving the services and programs that we provide. Together through their hard work and the vision of the Board of Supervisors, we have made significant strides towards making the local government more accountable, more representative of the times, and more strategic in our approach to making Dinwiddie a better community.

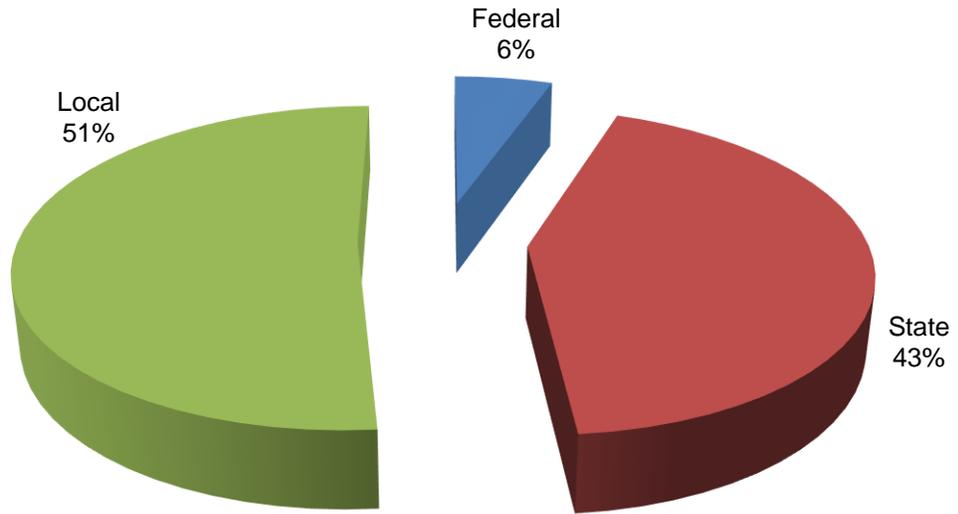
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,

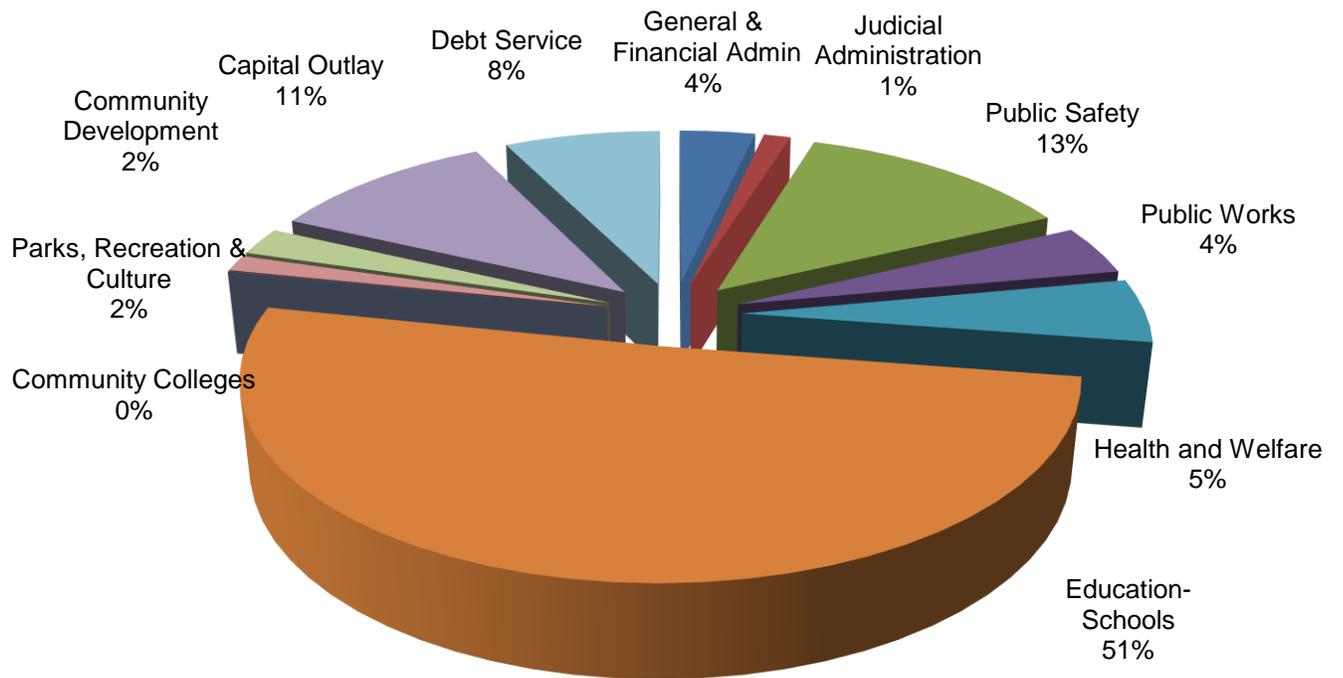


W. Kevin Massengill
County Administrator

FY 2019 Consolidated Revenues



FY 2018 Consolidated Expenditures



COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Actual Revenue	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Projected Revenue	Year Ended June 30, 2019 Budgeted Revenue	Budgeted Increase/ Decrease
GENERAL FUND						
Revenue From Local Sources:						
Real Estate -- Current Taxes	16,222,392	16,112,927	16,168,205	16,168,205	16,342,591	174,386
Real Estate -- Delinquent Taxes	739,000	714,943	716,000	668,000	668,000	(48,000)
Mineral Lands	99,352	98,609	92,589	93,082	103,192	10,603
Public Service Corporations	1,631,698	1,701,229	1,619,720	1,806,390	1,744,164	124,444
Personal Property -- Current Taxes	7,278,556	6,968,977	7,061,981	7,061,981	7,555,428	493,447
Personal Property -- Delinquent Taxes	900,000	1,044,577	901,000	863,500	908,500	7,500
Mobile Homes	60,735	65,918	61,798	61,692	62,461	663
Heavy Equipment	406,278	442,008	473,808	440,308	413,340	(60,468)
Volunteer Exemptions	2,030	2,420	2,336	2,392	2,234	(102)
Airplanes	31,582	32,477	28,256	29,386	33,794	5,538
Non Filing Fee	19,650	146,890	16,900	137,900	15,300	(1,600)
Machinery and Tools	604,814	661,331	665,258	1,745,821	2,853,206	2,187,948
Certified Pollution/Recycling	2,145,932	2,140,686	2,154,142	1,061,822	0	(2,154,142)
Penalties	287,000	297,474	287,000	292,000	292,000	5,000
Interest on Taxes	250,000	213,487	220,000	213,000	213,000	(7,000)
Total General Property Taxes	30,679,019	30,643,952	30,468,993	30,645,479	31,207,210	738,217
Local Sales and Use Tax	1,580,000	1,709,871	1,632,000	1,822,064	1,850,000	218,000
Consumer Utility	593,000	565,419	571,000	556,631	560,000	(11,000)
Local Consumption Tax	154,000	187,725	178,000	209,881	220,000	42,000
Business Licenses	663,000	881,130	725,000	965,555	825,000	100,000
Motor Vehicle Licenses	545,000	541,225	538,000	538,000	538,000	0
Bank Stock Tax	172,828	170,812	170,759	199,150	199,150	28,391
Recordation Tax	163,000	201,344	193,000	196,519	197,000	4,000
Admissions Tax	15,000	22,703	14,000	22,000	22,000	8,000
Transient Occupancy Tax	81,000	87,838	82,000	88,000	88,000	6,000
Communications Sales & Use Tax	895,000	870,203	879,000	864,040	836,000	(43,000)
Total Other Local Taxes	4,861,828	5,238,269	4,982,759	5,461,840	5,335,150	352,391

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Actual Revenue	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Projected Revenue	Year Ended June 30, 2019 Budgeted Revenue	Budgeted Increase/ Decrease
Animal Licenses	15,000	17,133	15,000	13,270	13,270	(1,730)
Weapons Permits	18,000	16,924	18,000	23,268	21,500	3,500
Building and Related Permits	144,750	184,947	178,550	188,150	174,050	(4,500)
Zoning and Related Permits	44,150	34,834	37,350	47,020	41,450	4,100
Total Permits, Fees, & Licenses	221,900	253,838	248,900	271,709	250,270	1,370
Court Fines and Forfeitures	497,975	613,840	611,200	620,173	628,700	17,500
Total Fines & Forfeitures	497,975	613,840	611,200	620,173	628,700	17,500
Interest on Bank Deposits	41,000	58,107	67,800	122,002	108,500	40,700
Rental of General Property	18,200	21,940	25,800	30,795	74,850	49,050
Total Use of Money & Property	59,200	80,047	93,600	152,797	183,350	89,750
Sheriff/Courthouse Charges	141,711	161,325	185,711	151,917	160,761	(24,950)
Commonwealth's Attorney Charges	2,800	3,349	3,000	2,943	3,000	0
Ambulance Charges	647,000	720,076	746,000	731,130	729,500	(16,500)
Correction/Detention Charges	3,000	3,356	3,000	3,117	3,000	0
Animal Control/Pound Charges	18,300	15,710	16,780	10,865	13,720	(3,060)
Waste Collection & Disposal Charges	70,000	70,205	72,000	72,629	80,000	8,000
Recreation Charges	170,500	175,005	187,650	181,354	176,850	(10,800)
Sale of Maps	100	70	50	50	50	0
Water Charges	663,453	653,805	639,577	657,500	680,000	40,423
Misc. Charges	107,225	161,312	104,000	149,215	149,175	45,175
Total Charges for Services	1,824,089	1,964,214	1,957,768	1,960,720	1,996,056	38,288
Misc. Revenue	16,000	12,760	28,000	16,371	15,875	(12,125)
Total Misc. Revenue	16,000	12,760	28,000	16,371	15,875	(12,125)
Security Reimbursement	100,000	81,120	100,000	70,087	71,000	(29,000)
Misc. Recovered Costs	168,853	97,291	81,643	73,732	81,500	(143)
Total Recovered Costs	268,853	178,411	181,643	143,819	152,500	(29,143)
Revenue from Local Sources	38,428,864	38,985,332	38,572,863	39,272,908	39,769,111	1,196,248

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Actual Revenue	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Projected Revenue	Year Ended June 30, 2019 Budgeted Revenue	Budgeted Increase/ Decrease
Revenue from the Commonwealth:						
Non-Categorical Aid	3,852,542	3,843,494	3,837,942	3,849,431	3,848,692	10,750
Commonwealth's Attorney	360,031	334,246	364,294	330,053	335,000	(29,294)
Sheriff	1,375,110	1,345,735	1,389,538	1,376,893	1,375,000	(14,538)
Commissioner of the Revenue	125,021	123,221	126,102	125,627	126,000	(102)
Treasurer	87,914	86,053	94,614	95,028	92,700	(1,914)
Registrar	41,000	41,896	41,000	41,900	41,900	900
Clerk of Circuit Court	262,770	282,357	266,294	267,604	267,000	706
Misc. Categorical Aid/Grants	348,523	287,037	336,206	235,741	332,064	(4,142)
Revenue from the Commonwealth	6,452,911	6,344,041	6,455,990	6,322,277	6,418,356	(37,634)
Revenue from the Federal Government:						
Payments in Lieu of Taxes	868	904	950	905	905	(45)
Misc. Grants	81,367	84,810	56,926	68,131	15,000	(41,926)
Revenue from the Federal Government	82,235	85,714	57,876	69,036	15,905	(41,971)
Total Revenue	44,964,010	45,415,087	45,086,729	45,664,220	46,203,372	1,116,643
Other Financing Sources:						
Transfers from Other Funds	0	0	0	0	79,240	79,240
Other Financing Sources	0	0	0	0	79,240	79,240
GENERAL FUND	44,964,010	45,415,087	45,086,729	45,664,220	46,282,612	1,195,883
MEALS TAX FUND						
Revenue From Local Sources:						
Meals Tax	721,000	793,310	775,000	808,805	825,000	50,000
MEALS TAX FUND	721,000	793,310	775,000	808,805	825,000	50,000
JAIL PHONE COMMISSION FUND						
Revenue From Local Sources:						
Jail Phone Commission	0	0	0	0	0	0
JAIL PHONE COMMISSION FUND	0	0	0	0	0	0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Actual Revenue	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Projected Revenue	Year Ended June 30, 2019 Budgeted Revenue	Budgeted Increase/ Decrease
SOCIAL SERVICES FUND						
Revenue from the Commonwealth:						
Public Assistance and Welfare Admin	1,217,251	796,241	800,500	774,712	800,500	0
Revenue from the Federal Government:						
Public Assistance and Welfare Admin	1,330,805	1,393,772	1,359,500	1,292,906	1,384,123	24,623
Other Financing Sources:						
Transfer from General Fund	457,470	457,470	128,934	128,934	366,900	237,966
SOCIAL SERVICES FUND	3,005,526	2,647,484	2,288,934	2,196,553	2,551,523	262,589
SCHOOL FUND						
Revenue From Local Sources:						
Tuition/Drivers Education Fees	25,000	16,010	20,000	20,000	20,000	0
Rent of General Property	174,344	174,344	174,344	174,344	178,148	3,804
Misc. Local Revenues	0	1,375	2,000	2,000	0	(2,000)
Recovered Costs-Medicare Admin Services	70,000	176,901	70,000	70,000	150,000	80,000
Revenue from Local Sources	269,344	368,630	266,344	266,344	348,148	81,804
Revenue from the Commonwealth:						
Share of State Sales Tax	4,705,797	4,601,485	4,611,795	4,611,795	4,526,218	(85,577)
Basic School Aid	14,898,870	14,490,511	14,560,604	14,401,069	15,212,817	652,213
GED Funding	7,859	8,418	7,859	7,859	7,859	0
Remedial Summer Education	21,149	52,471	108,561	108,561	74,046	(34,515)
Regular Foster Care	25,477	7,121	7,666	7,666	18,901	11,235
Gifted and Talented	152,376	148,277	148,736	148,736	153,000	4,264
Remedial Education	650,774	633,266	635,227	635,227	618,122	(17,105)
Special Education	1,898,356	1,847,284	1,853,003	1,853,003	1,829,885	(23,118)
Vocational Education	263,791	259,808	263,416	263,416	352,582	89,166
Hospital, Clinics - Central State Hospital	159,888	0	0	0	0	0
School Fringe Benefits	2,803,091	2,727,678	2,940,635	2,940,635	2,916,187	(24,448)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Actual Revenue	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Projected Revenue	Year Ended June 30, 2019 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL FUND						
Revenue from the Commonwealth:						
Early Reading Intervention	108,489	117,923	115,564	115,564	135,092	19,528
Homebound Education	72,994	70,975	72,395	72,395	83,389	10,994
Compensation Supplement	224,078	0	248,560	248,560	0	(248,560)
At Risk Payments	583,277	567,570	570,370	570,370	613,955	43,585
Primary Class Size Payments	730,632	697,701	697,237	697,237	767,636	70,399
At Risk Four Year Olds	156,017	141,571	141,571	141,571	159,135	17,564
Mentor Teacher Program	3,162	3,159	3,159	3,159	3,102	(57)
Supplemental Lottery per Pupil	166,408	162,363	697,975	697,975	821,671	123,696
English as a Second Language	48,580	42,975	44,495	44,495	46,125	1,630
Instructional Specialist	48,378	47,857	48,497	48,497	47,764	(733)
Algebra Readiness	75,161	72,546	70,188	70,188	71,163	975
Technology	232,000	223,153	232,000	232,000	232,000	0
Other Categorical	0	11,495	6,040	6,040	7,589	1,549
Revenue from the Commonwealth	28,036,604	26,935,608	28,085,553	27,926,018	28,698,238	612,685
Revenue from the Federal Government:						
JR ROTC and Misc. Grants	65,000	65,567	65,000	65,000	65,000	0
Total Revenue from the Federal Government	65,000	65,567	65,000	65,000	65,000	0
Other Financing Sources:						
Transfer from General Fund	14,138,674	14,138,674	14,532,488	14,532,488	14,682,488	150,000
Total Other Financing Sources	14,138,674	14,138,674	14,532,488	14,532,488	14,682,488	150,000
SCHOOL FUND	42,509,622	41,508,479	42,949,385	42,789,850	43,793,874	844,489

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Actual Revenue	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Projected Revenue	Year Ended June 30, 2019 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL TEXTBOOK FUND						
Revenue From Local Sources:						
Sale/Rental of Textbooks	0	110	0	0	0	0
Revenue From Commonwealth:						
Transfer from State SOQ Funds	348,498	339,122	340,172	338,189	308,112	(32,060)
Other Financing Sources:						
Transfer from School Fund	133,986	133,986	130,785	130,785	118,813	(11,972)
SCHOOL TEXTBOOK FUND	482,484	473,218	470,957	468,974	426,925	(44,032)
SCHOOL NUTRITION FUND						
Revenue From Local Sources:						
Interest from Bank Deposits	150	81	150	150	100	(50)
Misc. Rebates/Refunds	1,000	7,653	1,000	1,000	3,500	2,500
Cafeteria Sales	500,000	435,179	450,000	454,667	420,000	(30,000)
Revenue from the Commonwealth:						
School Breakfast/Lunch Program	35,000	29,973	35,000	35,000	30,000	(5,000)
Revenue from the Federal Government:						
School Breakfast/Lunch Program	1,170,676	1,235,807	1,182,000	1,182,000	1,155,000	(27,000)
SCHOOL NUTRITION FUND	1,706,826	1,708,693	1,668,150	1,672,817	1,608,600	(59,550)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Actual Revenue	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Projected Revenue	Year Ended June 30, 2019 Budgeted Revenue	Budgeted Increase/ Decrease
COMMUNITY DEVELOPMENT FUND						
Revenue From Local Sources:						
Misc. Grants/Donations	12,500	15,280	42,000	52,400	31,550	(10,450)
Revenue from the Commonwealth:						
Misc. Grants	0	0	0	578,820	0	0
Revenue from the Federal Government						
Misc. Grants	31,735	29,008	13,440	13,440	0	(13,440)
Other Financing Sources:						
Transfer from General Fund	396,832	396,832	25,265	25,265	25,000	(265)
COMMUNITY DEVELOPMENT FUND	441,067	441,120	80,705	669,925	56,550	(24,155)
COMMUNITY SERVICE FUND						
Revenue From Local Sources:						
Misc. Donations	0	512	0	450	0	0
COMMUNITY SERVICE FUND	0	512	0	450	0	0
CHILDREN'S SERVICES ACT FUND						
Revenue from the Commonwealth:						
Children's Services Act Programs	890,815	1,172,245	925,000	1,124,306	1,382,857	457,857
Other Financing Sources:						
Transfer from General Fund	798,334	798,334	791,423	791,423	193,497	(597,926)
CHILDREN'S SERVICES ACT FUND	1,689,149	1,970,579	1,716,423	1,915,729	1,576,354	(140,069)
LAW LIBRARY FUND						
Revenue from Local Sources:						
Law Library Fees	2,700	2,957	2,900	3,379	3,350	450
LAW LIBRARY FUND	2,700	2,957	2,900	3,379	3,350	450

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Actual Revenue	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Projected Revenue	Year Ended June 30, 2019 Budgeted Revenue	Budgeted Increase/ Decrease
FIRE & EMS GRANTS FUND						
Revenue from Local Sources:						
Misc. Donations	3,760	5,104	715	3,935	0	(715)
Revenue from the Commonwealth:						
Fire Programs Fund	85,000	89,299	91,997	91,997	92,000	3
EMS Funds	29,000	29,468	28,800	29,000	29,000	200
Revenue from the Federal Government:						
Misc. Grants	7,500	7,500	7,500	7,500	7,500	0
FIRE & EMS GRANTS FUND	125,260	131,371	129,012	132,432	128,500	(512)
FORFEITED ASSET SHARING FUND						
Revenue from Local Sources:						
Drug Enforcement Funds	0	532	0	2,105	0	0
Revenue from the Commonwealth:						
Drug Enforcement Funds	0	14,759	0	5,696	0	0
Revenue from the Federal Government:						
Drug Enforcement Funds	0	0	0	551	0	0
Other Financing Sources:						
Transfer from General Fund	0	0	0	0	0	0
FORFEITED ASSET SHARING FUND	0	15,291	0	8,352	0	0
SCHOOL CAPITAL PROJECTS FUND						
Revenue from Local Sources:						
Sale of Surplus Property	0	0	0	9,672	0	0
Recovered Costs-Insurance Proceeds	0	34,225	0	15,504	0	0
Other Financing Sources:						
Transfer from School Fund	212,424	212,424	153,172	153,172	0	(153,172)
Transfer from County Capital Fund	550,000	550,000	550,000	550,000	574,000	24,000
Transfer from General Fund	277,576	277,576	150,000	150,000	150,000	0
SCHOOL CAPITAL PROJECTS FUND	1,040,000	1,074,225	853,172	878,348	724,000	(129,172)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Actual Revenue	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Projected Revenue	Year Ended June 30, 2019 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL GRANTS FUND						
Revenue from Local Sources:						
Misc. Local Grants	0	6,218	9,759	16,811	16,952	7,193
Revenue from the Commonwealth:						
Misc. State Grants	336,200	263,614	156,979	48,174	167,576	10,597
Revenue from the Federal Government:						
Title I	890,000	837,182	958,000	839,476	839,476	(118,524)
Title VI-B	885,000	931,582	932,022	916,677	942,969	10,947
Vocational Education	60,000	61,996	60,725	60,725	62,066	1,341
Preschool Grant	26,976	27,593	27,016	27,016	27,016	0
Title II	250,000	97,857	250,000	125,000	123,540	(126,460)
Other Federal Funds	34,000	71,129	128,400	5,096	209,374	80,974
Other Financing Sources:						
Transfer from School Fund	32,080	52,570	50,680	50,680	25,000	(25,680)
SCHOOL GRANTS FUND	2,514,256	2,349,741	2,573,581	2,089,655	2,413,969	(159,612)
COUNTY GRANTS FUND						
Revenue from Local Sources:						
IPR Payments	104	104	0	0	0	0
Recycling Revenue	55,000	57,392	55,000	65,000	55,000	0
Revenue from the Commonwealth:						
Litter Control Grant	8,757	8,448	8,500	8,238	8,200	(300)
COUNTY GRANTS FUND	63,861	65,944	63,500	73,238	63,200	(300)
COUNTY CONSTRUCTION FUND						
Other Financing Sources						
Interest on Investment	167,938	152,012	77,938	225,000	75,000	(2,938)
Proceeds from Bonds	21,615,000	21,615,000	0	0	0	0
Premium on Bonds	3,780,640	3,780,640	0	0	0	0
COUNTY CONSTRUCTION FUND	25,563,578	25,547,652	77,938	225,000	75,000	(2,938)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Actual Revenue	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Projected Revenue	Year Ended June 30, 2019 Budgeted Revenue	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
Revenue From Local Sources:						
Gifts/Donations Private Sources	22,820	23,970	22,600	22,600	0	(22,600)
Revenue from the Commonwealth						
Misc. Grants	0	0	150,000	150,000	61,000	(89,000)
Other Financing Sources						
Proceeds from Bonds	0	0	0	0	3,749,000	3,749,000
Transfer from County Construction Fund	260,224	260,224	0	0	0	0
Transfer from General Fund	2,548,855	2,548,855	1,321,982	1,321,982	450,669	(871,313)
COUNTY CAPITAL PROJECTS FUND	2,831,899	2,833,049	1,494,582	1,494,582	4,260,669	2,766,087
COUNTY DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	2,275,980	2,275,980	2,631,135	2,631,135	3,645,512	1,014,377
COUNTY DEBT SERVICE FUND	2,275,980	2,275,980	2,631,135	2,631,135	3,645,512	1,014,377
SCHOOL DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	4,583,401	4,583,401	3,799,115	3,799,115	2,844,704	(954,411)
Transfer from Meals Tax Fund	809,154	809,154	825,000	825,000	850,000	25,000
SCHOOL DEBT SERVICE	5,392,555	5,392,555	4,624,115	4,624,115	3,694,704	(929,411)
TOTAL ALL FUNDS	135,329,773	134,647,247	107,486,218	108,347,559	112,130,342	4,644,124
LESS INTERFUND TRANSFERS	27,474,990	27,495,480	25,089,979	25,089,979	24,005,823	(1,084,156)
TOTAL REVENUE	107,854,783	107,151,766	82,396,239	83,257,580	88,124,519	5,728,280

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Actual Revenue	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Projected Revenue	Year Ended June 30, 2019 Budgeted Revenue	Budgeted Increase/ Decrease
BEGINNING FUND BALANCES - JULY 1						
General Fund	17,143,494	17,143,494	14,476,242	14,476,242	13,705,895	(770,347)
Meals Tax Fund	102,933	102,933	87,088	87,088	70,893	(16,195)
Jail Phone Commission Fund	1,209	1,209	386	386	(0)	(386)
Social Services Fund	472,188	472,188	500,886	500,886	109,588	(391,298)
School Fund	212,424	212,424	153,172	153,172	(0)	(153,172)
School Textbook Fund	992,663	992,663	980,897	980,897	999,871	18,974
School Nutrition Fund	138,679	138,679	194,083	194,083	212,000	17,917
Community Development Fund	1,184,440	1,184,440	1,337,809	1,337,809	706,819	(630,990)
Community Service Fund	7,545	7,545	5,175	5,175	2,745	(2,430)
Children's Services Act Fund	128,818	128,818	421,884	421,884	487,613	65,729
Law Library Fund	6,357	6,357	7,313	7,313	8,897	1,584
Fire & EMS Grants Fund	162,302	162,302	173,030	173,030	151,719	(21,311)
Forfeited Asset Sharing Fund	98,740	98,740	35,812	35,812	36,728	916
School Capital Projects Fund	127,740	127,740	217,356	217,356	254,545	37,188
School Grants Fund	27,636	27,636	55,370	55,370	59,164	3,795
County Grants Fund	177,707	177,707	137,279	137,279	100,284	(36,995)
County Capital Projects Fund	2,683,554	2,683,555	1,484,927	1,484,927	544,032	(940,895)
County Construction Fund	0	0	21,938,059	21,938,059	5,079,106	(16,858,953)
County Debt Service Fund	55,446	55,446	424,890	424,890	553,213	128,323
School Debt Service Fund	1,602	1,602	2,202	2,202	0	(2,202)
TOTAL FUND BALANCES - JULY 1	23,725,478	23,725,479	42,633,860	42,633,860	23,083,112	(19,550,748)
TOTAL RESOURCES	131,580,261	130,877,245	125,030,099	125,891,440	111,207,631	(13,822,468)

**COUNTY OF DINWIDDIE, VIRGINIA
EXPENDITURE BUDGET**

	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Actual Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Projected Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Budgeted Increase/ Decrease
GENERAL FUND						
Board of Supervisors	120,196	115,068	117,171	122,507	126,047	8,876
County Administration	358,227	354,159	362,750	366,999	373,785	11,035
County Attorney	280,335	280,287	246,546	205,964	236,229	(10,317)
Human Resources	425,727	417,439	424,648	436,276	455,446	30,798
Independent Auditor	68,150	68,149	69,050	67,940	70,580	1,530
Commissioner of the Revenue	409,507	406,903	423,020	419,139	437,324	14,304
General Reassessment	0	0	305,000	205,000	101,938	(203,062)
Business License	29,004	27,463	28,432	28,323	30,103	1,671
Land Use	27,204	26,305	26,647	26,546	27,983	1,336
Treasurer	499,735	499,384	488,683	493,241	513,725	25,042
Accounting	265,513	264,813	270,912	270,231	275,734	4,822
Information Technology	660,982	660,541	617,703	628,733	607,138	(10,565)
Registrar/Board of Elections	166,996	148,553	168,051	153,696	177,418	9,367
Circuit Court	21,700	19,970	18,200	14,269	16,100	(2,100)
General District Court	25,746	25,746	22,675	28,435	28,325	5,650
Magistrates	840	839	675	836	850	175
Clerk of the Circuit Court	482,989	477,267	528,231	458,496	532,350	4,119
Victim Witness	113,071	102,097	120,850	117,129	128,440	7,590
Commonwealth's Attorney	528,681	507,775	516,864	486,719	509,848	(7,016)
Sheriff	4,661,458	4,634,762	4,729,084	4,668,765	4,647,986	(81,098)
Volunteer Fire Departments	546,430	536,512	500,030	530,757	552,408	52,378
Fire & EMS Services	2,318,974	2,301,732	2,595,456	2,574,529	2,674,861	79,405
Confinement & Care of Prisoners	1,976,165	1,971,294	1,884,782	1,884,782	1,875,777	(9,005)
Court Services	226,164	221,116	214,847	183,639	228,661	13,814
Other Corrections & Detention	202,799	200,360	211,147	203,326	214,295	3,148
Building Inspection	283,748	276,064	274,511	259,523	294,066	19,555
Animal Control/Pound	356,986	340,278	329,448	317,311	336,643	7,195
Medical Examiner	1,500	660	1,500	1,500	1,500	0

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Actual Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Projected Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Budgeted Increase/ Decrease
Emergency Communications	1,331,777	1,331,772	1,366,899	1,348,997	1,413,892	46,993
Street Lights	44,245	44,242	44,000	43,975	44,000	0
Waste Management	1,262,766	1,246,217	1,277,151	1,269,010	1,307,952	30,801
Public Nuisance Control	55,807	55,757	70,000	52,769	45,000	(25,000)
General Properties	2,047,702	2,047,665	1,997,168	2,029,814	2,514,255	517,087
Local Health Department	236,030	236,030	255,299	255,299	300,299	45,000
Mental Health	78,226	78,226	78,226	78,226	78,226	0
Area Agency on Aging	10,767	10,767	10,767	10,767	10,767	0
Other Social Services	31,213	31,213	31,213	31,213	31,213	0
Community College	11,594	11,594	11,186	11,186	11,091	(95)
Parks, Recreation & Tourism	1,352,362	1,320,974	1,035,841	1,003,878	1,025,569	(10,272)
Public Boat landing	1,200	1,200	1,200	1,200	1,200	0
Regional Library	268,231	268,231	273,595	273,595	276,330	2,735
Planning, Zoning & GIS	593,409	584,860	470,794	488,035	488,481	17,687
Community Development	150,054	139,375	703,824	688,433	715,194	11,370
Other Planning & Community Development	188,070	188,070	189,015	187,184	194,015	5,000
Soil and Water Conservation District	12,500	12,500	12,500	12,500	12,500	0
Virginia Cooperative Extension	119,858	110,990	121,661	113,537	128,447	6,786
Total Expenditures	22,854,638	22,605,217	23,447,252	23,054,225	24,073,992	626,740
Transfer to County Capital Projects Funds	2,548,855	2,548,855	1,321,982	1,321,982	450,669	(871,313)
Transfer to School Fund	14,138,674	14,138,674	14,532,488	14,532,488	14,682,488	150,000
Transfer to School Capital Projects Fund	277,576	277,576	150,000	150,000	150,000	0
Transfer to Social Services Fund	457,470	457,470	128,934	128,934	366,900	237,966
Transfer to Community Development Fund	396,832	396,832	25,265	25,265	25,000	(265)
Transfer to Children's Services Act Fund	798,334	798,334	791,423	791,423	193,497	(597,926)
Transfer to County Debt Service Fund	2,275,980	2,275,980	2,631,135	2,631,135	3,645,512	1,014,377
Transfer to School Debt Service Fund	4,583,401	4,583,401	3,799,115	3,799,115	2,844,704	(954,411)
Total Transfers to Other Funds	25,477,122	25,477,122	23,380,342	23,380,342	22,358,770	(1,021,572)
GENERAL FUND	48,331,760	48,082,339	46,827,594	46,434,567	46,432,762	(394,832)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Actual Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Projected Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Budgeted Increase/ Decrease
MEALS TAX FUND						
Transfer to School Debt Service Fund	809,154	809,154	825,000	825,000	850,000	25,000
MEALS TAX FUND	809,154	809,154	825,000	825,000	850,000	25,000
JAIL PHONE COMMISSION FUND	1,209	823	386	386	0	(386)
SOCIAL SERVICES FUND	3,229,256	2,618,786	2,700,000	2,587,851	2,661,111	(38,889)
SCHOOL FUND						
Instruction	29,826,433	28,995,445	29,803,095	29,643,560	30,107,253	304,158
Technology	2,024,500	2,024,500	2,203,731	2,203,731	2,285,299	81,568
Administration, Attendance & Health Services	2,290,910	2,217,486	2,303,097	2,303,097	2,337,671	34,574
Pupil Transportation Services	2,705,819	2,632,783	2,657,025	2,657,025	2,982,189	325,164
Operation and Maintenance of Services	5,495,894	5,298,537	5,800,972	5,800,972	5,937,649	136,677
Transfer to School Capital Projects Fund	212,424	212,424	153,172	153,172	0	(153,172)
Transfer to School Grants Fund	32,080	52,570	50,680	50,680	25,000	(25,680)
Transfer to School Textbook Fund	133,986	133,986	130,785	130,785	118,813	(11,972)
SCHOOL FUND	42,722,046	41,567,731	43,102,557	42,943,022	43,793,874	691,317
SCHOOL TEXTBOOK FUND	1,100,000	484,984	800,000	450,000	1,025,984	225,984
SCHOOL NUTRITION FUND	1,845,505	1,653,289	1,778,191	1,654,900	1,820,600	42,409
COMMUNITY DEVELOPMENT FUND						
Tourism	97,710	29,008	92,712	13,440	0	(92,712)
Workforce Development	58,080	35,025	79,804	79,804	63,100	(16,704)
Economic Development	1,469,717	223,719	1,245,998	1,207,671	621,029	(624,969)
Transfer to General Fund	0	0	0	0	79,240	79,240
COMMUNITY DEVELOPMENT FUND	1,625,507	287,752	1,418,514	1,300,915	763,369	(655,145)

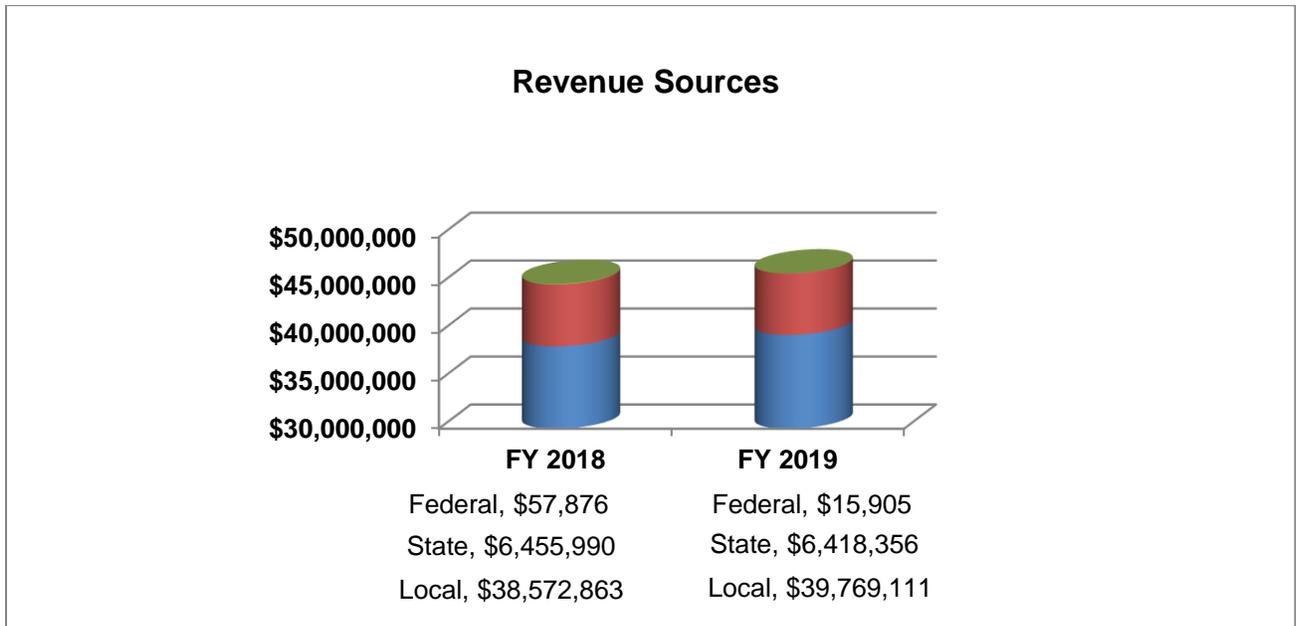
COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Actual Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Projected Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Budgeted Increase/ Decrease
COMMUNITY SERVICE FUND						
Operation Lifesaver	4,775	1,240	3,535	1,240	2,295	(1,240)
Triad	2,770	1,642	1,640	1,640	350	(1,290)
K-9	0	0	0	0	100	100
COMMUNITY SERVICE FUND	7,545	2,882	5,175	2,880	2,745	(2,430)
CHILDREN' SERVICES ACT FUND	1,817,967	1,677,513	2,138,306	1,850,000	2,063,967	(74,340)
LAW LIBRARY FUND	9,057	2,001	10,213	1,795	12,247	2,034
FIRE & EMS GRANTS FUND						
Fire Programs	194,124	77,395	214,434	101,959	141,695	(72,739)
EMS Programs	85,938	35,139	80,108	44,284	131,024	50,916
Other Grants	7,500	8,109	7,500	7,500	7,500	0
FIRE & EMS GRANTS FUND	287,562	120,643	302,042	153,743	280,219	(21,823)
FORFEITED ASSET SHARING FUND						
Commonwealth's Attorney	10,778	10,845	3,094	0	6,850	3,756
Sheriff	87,962	67,374	32,717	7,436	29,878	(2,839)
FORFEITED ASSET SHARING FUND	98,740	78,219	35,811	7,436	36,728	917
SCHOOL CAPITAL PROJECTS FUND	1,167,740	984,609	1,070,528	841,160	900,000	(170,528)
SCHOOL GRANTS FUND	2,541,892	2,322,008	2,628,951	2,085,860	2,463,969	(164,982)
COUNTY GRANTS FUND						
CDBG Grant	47,267	47,267	0	0	0	0
Litter Control Grant / Recycling	194,301	59,105	200,779	110,233	163,484	(37,295)
COUNTY GRANTS FUND	241,568	106,372	200,779	110,233	163,484	(37,295)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Actual Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Projected Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
Capital Projects	4,965,453	3,481,676	2,429,512	1,885,477	4,230,704	1,801,192
Transfer to School Capital Projects Fund	550,000	550,000	550,000	550,000	574,000	24,000
COUNTY CAPITAL PROJECTS FUND	5,515,453	4,031,676	2,979,512	2,435,477	4,804,704	1,825,192
COUNTY CONSTRUCTION FUND						
Bond Issuance & General Costs	395,224	813,445	2,108,622	628,138	1,063,155	(1,045,467)
Site Work	3,500,000	670,613	3,133,549	2,429,252	421,406	(2,712,143)
Administration/Human Services Building	14,000,000	1,293,889	11,169,289	8,155,870	3,279,745	(7,889,544)
Public Safety Building	6,668,354	570,251	5,148,883	5,495,417	0	(5,148,883)
Building Renovations	1,000,000	1,170	455,653	50,000	389,800	(65,853)
Pump House	0	0	0	325,276	0	0
Transfer to County Capital Fund	0	260,224	0	0	0	0
COUNTY CONSTRUCTION FUND	25,563,578	3,609,594	22,015,996	17,083,953	5,154,106	(16,861,890)
COUNTY DEBT SERVICE						
Principal/Interest Payments on Debt	1,639,084	1,639,083	2,247,162	2,247,162	3,064,430	817,268
Contributions to Water Authority	433,770	212,312	393,660	200,510	276,360	(117,300)
Contributions to Airport Authority	55,140	55,140	55,140	55,140	55,140	0
COUNTY DEBT SERVICE	2,127,994	1,906,536	2,695,962	2,502,812	3,395,930	699,968
SCHOOL DEBT SERVICE						
Principal/Interest Payments on Debt	5,392,555	5,391,955	4,626,317	4,626,317	3,694,704	(931,613)
SCHOOL DEBT SERVICE	5,392,555	5,391,955	4,626,317	4,626,317	3,694,704	(931,613)
TOTAL ALL FUNDS	144,436,088	115,738,865	136,161,834	127,898,307	120,320,502	(15,841,332)
LESS INTERFUND TRANSFERS	27,474,990	27,495,480	25,089,979	25,089,979	24,005,823	(1,084,156)
TOTAL EXPENDITURES	116,961,098	88,243,385	111,071,855	102,808,328	96,314,679	(14,757,176)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Actual Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Projected Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Budgeted Increase/ Decrease
ENDING FUND BALANCES - JUNE 30						
General Fund	13,775,744	14,476,242	12,735,377	13,705,895	13,555,745	820,368
Meals Tax Fund	14,779	87,088	37,088	70,893	45,893	8,805
Jail Phone Commission Fund	0	386	(0)	(0)	(0)	0
Social Services Fund	248,458	500,886	89,820	109,588	0	(89,820)
School Fund	(0)	153,172	(0)	(0)	(0)	0
School Textbook Fund	375,147	980,897	651,854	999,871	400,812	(251,042)
School Nutrition Fund	0	194,083	84,042	212,000	(0)	(84,042)
Community Development Fund	0	1,337,809	(0)	706,819	(0)	0
Community Service Fund	0	5,175	(0)	2,745	(0)	0
Children's Services Act Fund	(0)	421,884	(0)	487,612	0	0
Law Library Fund	0	7,313	0	8,897	0	0
Fire & EMS Grants Fund	(0)	173,030	0	151,719	0	0
Forfeited Asset Sharing Fund	0	35,812	(0)	36,728	(0)	(0)
School Capital Projects Fund	0	217,356	0	254,545	78,545	78,544
School Grants Fund	0	55,370	(0)	59,164	9,164	9,165
County Grants Fund	0	137,279	0	100,284	0	0
County Capital Projects Fund	0	1,484,927	0	544,032	(3)	(3)
County Construction Fund	0	21,938,059	(0)	5,079,106	(0)	0
County Debt Service Fund	203,432	424,890	360,063	553,213	802,795	442,732
School Debt Service Fund	1,602	2,202	0	0	0	0
ENDING FUND BALANCE - JUNE 30	14,619,163	42,633,860	13,958,244	23,083,112	14,892,952	934,707
TOTAL REQUIREMENTS	131,580,261	130,877,245	125,030,099	125,891,440	111,207,631	(13,822,468)

COUNTY GENERAL FUND REVENUE

County revenue comes from one of three different categories: local, state or federal sources. The proportion of the County's revenue from each of these sources is shown in the graph below.



Local Revenue

Most of the County's local revenue comes from real estate, personal property and other local taxes; permits and fees; and fines. See Appendix A for further details on the various types of local revenue.

State Revenue

State revenue provides 14% of the County's revenue and is divided into three categories:

- Shared expenses, which involve state funding of programs that benefit both the County and the State, such as the Sheriff, Treasurer, Commonwealth's Attorney, Commissioner of the Revenue, Clerk of the Circuit Court and Registrar,
- Non-categorical State aid, which includes rolling stock taxes, mobile home taxes, and PPTRA (car tax relief),
- Other Categorical State aid, which includes funding from various State agencies for specific programs and grants such as Victim Witness Protection program, VJCCCA program and criminal justice services grants.

Federal Revenue

The County receives the majority of revenue from the federal government for various grants or FEMA reimbursements during natural disasters.

GENERAL FUND EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT

BOARD OF SUPERVISORS

The Board of Supervisors is the governing body of Dinwiddie County. There are five members of the Board, each representing one of five Districts and serving a four year term. Board members set policy to ensure the delivery of services and programs essential to the continued prosperity of Dinwiddie County. The Board adopts the annual budget, adopts ordinances, approves contracts, determines land use, appoints certain County officials (including the County Administrator and County Attorney), and appoints members to various boards and commissions. The Board of Supervisors meets the third Tuesday of each month with a general business meeting beginning at 3:00 pm and public hearings starting at 7:00 pm. On the first Tuesday of each month at 4:00 pm, the Board generally conducts a workshop type meeting at which staff and the Board members have a more in-depth discussion of upcoming County issues.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Board Member Salaries	52,050	52,050	52,050	52,050	0
FICA	3,195	3,982	3,066	3,982	0
Health Insurance	24,790	27,936	27,936	29,088	1,152
Salaries & Benefits	80,035	83,968	83,052	85,120	1,152
Advertising	6,638	4,800	11,000	12,000	7,200
Public Official Insurance	12,603	12,603	12,603	12,603	0
Mileage	1,125	1,390	1,390	1,390	0
Meals & Lodging	4,614	4,000	4,100	5,200	1,200
Convention & Education	1,415	1,810	2,000	1,600	(210)
Dues/Memberships	8,098	8,100	8,100	8,100	0
Office Supplies	540	500	228	0	(500)
Books And Subscriptions	0	0	34	34	34
Other Operating Expenditures	35,033	33,203	39,455	40,927	7,724
Total Expenditures	115,068	117,171	122,507	126,047	8,876

COUNTY ADMINISTRATION

County Administration leads the operations of the County government to meet the needs of the citizens and consists of the County Administrator, an executive assistant, and a grants/community information coordinator. The County Administrator advises the Board of Supervisors, recommends policies, and sets priorities for consideration by the Board concerning the provision of programs and services that will provide the highest quality of life to County citizens. Administration ensures compliance with federal, state and local laws and ordinances, as well as maintains open communication with various sectors of the community such as the legislative delegation, business community, area governments, and County residents through press releases, the County website, and other social media. The County government has maintained an A+ for Transparency in Local Government from BallotPedia since 2015.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
County Administrator	130,912	130,512	130,512	130,512	0
Executive Assistant/Clerk to Board	45,950	45,878	46,133	47,025	1,147
Grants/Community Info Coordinator	60,195	60,195	60,195	60,195	0
Overtime	882	0	1,067	0	0
FICA	17,366	18,099	17,496	18,186	87
Retirement	21,009	21,009	21,031	22,299	1,290
Health Insurance	28,251	31,980	35,516	32,316	336
Group Life Insurance	3,099	3,099	3,103	3,114	15
Salaries & Benefits	307,664	310,772	315,053	313,648	2,876
Maintenance Service Contracts	8,753	8,825	8,489	10,200	1,375
Advertising	1,466	0	0	0	0
Postal Service	327	5,000	5,000	10,000	5,000
Telecommunications	4,567	4,600	4,260	4,300	(300)
General Liability Insurance	17,089	17,089	16,957	16,957	(132)
Mileage	4,423	4,800	4,800	4,800	0
Meals & Lodging	952	2,640	1,912	1,600	(1,040)
Convention & Education	1,169	1,495	1,695	2,000	505
Dues/Memberships	914	879	2,293	1,660	781
Office Supplies	6,144	6,500	6,500	6,500	0
Books And Subscriptions	154	150	40	120	(30)
Other Operating Expenditures	45,957	51,978	51,947	58,137	6,159
Furniture & Fixtures	539	0	0	0	0
Computer Equipment	0	0	0	2,000	2,000
Capital Expenditures	539	0	0	2,000	2,000
Total Expenditures	354,159	362,750	366,999	373,785	11,035

LEGAL SERVICES

Legal Services provides the Board of Supervisors, the County Administrator, and County staff with legal counsel. The department also represents the Planning Commission, Industrial Development Authority, Board of Zoning Appeals, and Constitutional Officers to the extent requested by such boards and officers where no conflict exists with the primary representation of the Board of Supervisors. The County Attorney routinely provides legal opinions on the day to day operations of County government and drafts and reviews ordinances, board resolutions, contracts, deeds, bond documents, and policies. The office is staffed by a full time county attorney, a part time program support specialist, and a summer intern. Additional assistance is provided as necessary for specific legal issues through contracted attorneys.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
County Attorney	101,839	106,839	106,839	111,839	5,000
Part Time Program Support Specialist	15,353	19,968	17,424	19,968	0
Intern	471	0	230	2,400	2,400
FICA	8,645	9,701	9,536	10,267	566
Retirement	9,043	9,487	9,487	10,490	1,003
Health Insurance	12,894	19,956	19,956	19,956	0
Group Life Insurance	1,334	1,400	1,400	1,465	65
Salaries & Benefits	149,579	167,351	164,872	176,385	9,034
Professional Services – Legal	123,420	70,000	31,766	50,000	(20,000)
Professional Services – Other	1,645	4,000	4,137	4,000	0
Postal Service	61	0	0	0	0
Meals & Lodging	202	200	0	574	374
Convention & Education	1,115	850	863	1,000	150
Dues/Memberships	705	705	700	735	30
Office Supplies	417	300	300	300	0
Books And Subscriptions	3,142	3,140	3,328	3,235	95
Other Operating Expenditures	130,708	79,195	41,092	59,844	(19,351)
Total Expenditures	280,287	246,546	205,964	236,229	(10,317)

HUMAN RESOURCES

This department administers human resources policies, programs and practices and consists of a Human Resources Director, a program support technician, and a human resources technician. Activities include recruitment and retention; discipline and grievance; employee benefits and appreciation; and general employee training (individual departments pay for specialized training and travel for their employees' required certifications). Expenditures also include workers' compensation, unemployment, and Line of Duty Act insurance premiums.

In the FY 2016 budget, an employee compensation study was approved by the Board of Supervisors, since the last study was conducted in 2008. The results of that compensation study are reflected in the County's FY 2017 salaries. In general FY 2019 salaries are very similar to FY 2018 salaries – the budget does not include any overall cost of living increase. Additional information on salaries and benefits can be found in Appendix D.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Director of Human Resources	73,343	73,343	74,362	75,177	1,834
Program Support Technician	36,736	36,736	36,736	36,736	0
Human Resources Technician	41,563	41,563	41,563	41,563	0
Overtime	22	0	102	0	0
FICA	10,748	11,601	10,693	11,741	140
Retirement	13,466	13,466	13,556	14,396	930
Health Insurance	27,095	29,556	29,556	30,684	1,128
Group Life Insurance	1,986	1,987	2,000	2,011	24
Disability Insurance	245	245	245	245	0
Salaries & Benefits	205,205	208,497	208,813	212,553	4,056
Unemployment Insurance	3,387	1,000	2,500	4,000	3,000
Line of Duty Act Insurance	66,004	69,304	61,296	69,304	0
Workers Compensation Insurance	135,027	137,203	157,938	160,000	22,797
Professional Services – Medical	866	1,260	644	1,260	0
Professional Services – Other	1,849	2,390	525	1,500	(890)
Maintenance Service Contract	0	0	0	0	0
Advertising	0	0	0	0	0
Postal Service	0	0	0	0	0
Meals & Lodging	582	600	0	600	0
Convention & Education	271	500	785	1,000	500
Dues/Memberships	354	344	354	309	(35)
Office Supplies	2,580	2,500	3,100	3,840	1,340
Food Supplies	1,313	1,050	321	1,080	30
Other Operating Expenditures	212,234	216,151	227,463	242,893	26,742
Total Expenditures	417,439	424,648	436,276	455,446	30,798

INDEPENDENT AUDITOR

Per the Code of Virginia, localities shall have all their accounts and records, including all accounts and records of their Constitutional Officers, audited annually as of June 30 by an independent certified public accountant in accordance with the specifications furnished by the Auditor of Public Accounts. Additionally, the certified public accountant shall present a detailed written report to the local governing body at a public session by the following December 31. The audit firm of Dixon Hughes Goodman has been the County's auditor since 2012 and was selected again in FY 2017 for an additional five-year contract. In addition, every two years the Government Accounting Standards Board (GASB) requires that an actuarial report be generated to determine the County's other post-employment benefits liability to be reported in the annual comprehensive financial report (CAFR) – the latest OPEB report was completed in FY 2018. The State also requires the preparation of a cost allocation plan for the County, and the Auditor of Public Accounts requires that each Virginia Retirement System participating locality be audited annually for compliance with GASB 68.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Professional Services - Accounting/Auditing	68,149	69,050	67,940	70,580	1,530
Other Operating Expenditures	68,149	69,050	67,940	70,580	1,530
Total Expenditures	68,149	69,050	67,940	70,580	1,530

COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue's office administers assessments for businesses and individuals in the following areas: real estate taxes; personal property taxes; machinery and tools taxes; admissions, meals, and occupancy taxes; State income and estimated taxes, Tax Relief for the Elderly and Disabled and Land Use programs; and business licenses. Proration of personal property taxes began in FY 2010. This Constitutional Office is staffed by an elected four-year term Commissioner of the Revenue, six full time deputies, and part time hours. The Commissioner of the Revenue and two of her deputies have received the Master Commissioner / Deputy Commissioner certification.

In the past, a County-wide general reassessment of real estate values has been conducted on a four-year cycle by a third-party assessment firm, with the last re-assessment completed as of December 31, 2012. However, the Board of Supervisors decided to postpone that expense given the steady sales ratios in FY 2015 through FY 2017. As the Code of Virginia requires localities to conduct general reassessments at least every six years, the Board was required to conduct a general reassessment during FY 2018 and FY 2019 to be completed by December 31, 2018.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Commissioner of the Revenue	88,199	89,963	89,767	89,963	0
Deputy COTR III	0	0	0	38,595	38,595
Deputy COTR I	41,671	41,563	41,563	41,563	0
Deputy COTR II	142,858	142,858	143,530	110,642	(32,216)
Part Time Deputy	5,015	8,977	7,315	8,977	0
FICA	19,547	21,677	19,687	22,165	488
Retirement	24,208	24,365	24,348	26,336	1,971
Health Insurance	56,222	63,504	63,504	65,952	2,448
Group Life Insurance	3,571	3,594	3,592	3,678	84
Disability Insurance	609	609	609	635	26
Salaries & Benefits	381,901	397,110	393,914	408,506	11,396
Professional Services – Other	9,235	9,500	9,300	9,500	0
Maintenance Service Contracts	2,188	3,200	2,420	4,748	1,548
Printing & Binding	812	1,000	800	800	(200)
Advertising	145	400	149	200	(200)
Postal Service	3,183	1,800	3,141	3,100	1,300
Telecommunications	1,141	1,200	1,203	1,200	0
Meals & Lodging	1,161	2,170	1,446	2,000	(170)
Convention & Education	3,666	2,210	2,210	3,000	790
Dues/Memberships	1,005	1,100	1,005	1,000	(100)
Office Supplies	1,126	1,750	1,950	1,750	0
Vehicle/Equipment Fuel	264	300	320	320	20
Books And Subscriptions	1,078	1,280	1,280	1,200	(80)
Other Operating Expenditures	25,003	25,910	25,225	28,818	2,908
Total Expenditures	406,903	423,020	419,139	437,324	14,304

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Business License					
Deputy COTR II	19,298	19,298	19,298	20,275	977
FICA	1,434	1,476	1,432	1,551	75
Retirement	1,714	1,714	1,714	1,902	188
Health Insurance	2,638	3,006	3,006	3,090	84
Group Life Insurance	253	253	253	266	13
Salaries & Benefits	25,336	25,747	25,702	27,083	1,336
Printing & Binding	239	300	0	300	0
Postal Service	1,828	2,325	2,621	2,600	275
Meals & Lodging	60	60	0	0	(60)
Convention & Education	0	0	0	120	120
Office Supplies	0	0	0	0	0
Other Operating Expenditures	2,127	2,685	2,621	3,020	335
Total Expenditures	27,463	28,432	28,323	30,103	1,671
Land Use					
Deputy COTR II	19,298	19,298	19,298	20,275	977
FICA	1,434	1,476	1,432	1,551	75
Retirement	1,714	1,714	1,714	1,902	188
Health Insurance	2,638	3,006	3,006	3,090	84
Group Life Insurance	253	253	253	266	13
Salaries & Benefits	25,336	25,747	25,702	27,083	1,336
Postal Service	969	900	844	900	0
Office Supplies	0	0	0	0	0
Other Operating Expenditures	969	900	844	900	0
Total Expenditures	26,305	26,647	26,546	27,983	1,336
General Reassessment					
Board of Equalization	0	0	0	1,800	1,800
FICA	0	0	0	138	138
Salaries & Benefits	0	0	0	1,938	1,938
Professional Services – Other	0	305,000	205,000	100,000	(205,000)
Other Operating Expenditures	305,000	205,000	100,000	(205,000)	305,000
Total Expenditures	305,000	205,000	101,938	(203,062)	305,000

TREASURER

The Treasurer's office handles the billing, collection and deposit of current and delinquent taxes and the deposit of all other County revenues. The Treasurer is also subsequently responsible for the prudent investment of those funds. Short and long-term investments are made on behalf of the County to ensure the safety, liquidity, and yield of public funds. County taxes are due on June 5th and December 5th each year. This Constitutional Office is staffed by an elected four-year term Treasurer, five full time deputies, and part time hours. The Treasurer has received her Master Treasurer certification, and is also responsible for managing endowment funds that have been donated to the County for scholarships and care of the needy.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Treasurer	76,421	87,182	87,182	87,182	0
Deputy Treasurer IV	41,723	41,563	40,492	45,878	4,315
Deputy Treasurer II	33,229	34,695	33,727	42,602	7,907
Deputy Treasurer I	96,635	96,635	96,635	96,635	0
Overtime	867	0	941	0	0
Part Time Deputy	0	5,000	0	0	(5,000)
FICA	17,919	19,479	19,811	20,831	1,352
Retirement	22,021	22,167	21,626	25,541	3,374
Health Insurance	39,919	45,144	55,340	61,368	16,224
Group Life Insurance	3,265	3,270	3,264	3,567	297
Disability Insurance	204	143	0	271	128
Salaries & Benefits	332,203	355,278	359,018	383,875	28,597
Professional Services - Other	107,295	70,000	74,032	75,000	5,000
Temporary Help-Accountant	10,976	7,550	10,000	0	(7,550)
Maintenance Service Contracts	3,435	2,755	2,668	3,000	245
Advertising	1,075	2,000	1,000	1,000	(1,000)
Postal Service	34,634	40,000	38,000	40,000	0
Telecommunications	873	1,000	712	850	(150)
Mileage	142	0	59	0	0
Meals & Lodging	720	4,000	1,710	4,000	0
Convention & Education	1,728	0	728	0	0
Dues/Memberships	435	1,100	780	1,000	(100)
Office Supplies	5,867	5,000	4,534	5,000	0
Other Operating Expenditures	167,181	133,405	134,223	129,850	(3,555)
Total Expenditures	499,384	488,683	493,241	513,725	25,042

ACCOUNTING

The Accounting department is responsible for employee payroll and employment taxes; procurement of goods and services; accounts payable and Form 1099 reporting; risk management; operational and capital budgeting; debt management; auditor assistance and internal controls; and general financial reporting while ensuring accuracy and consistency in all financial transactions. The department is staffed by the Deputy County Administrator-Finance and General Services, a procurement technician, and an accounting technician. The department also received the Government Finance Officers Association's Award of Financial Reporting Achievement for the County's last three Comprehensive Annual Financial Reports.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Deputy County Admin-Finance & General Services	103,633	103,633	103,633	103,633	0
Procurement Technician	44,759	44,759	44,759	45,878	1,119
Accounting Technician-Accounts Payable/Payroll	41,568	41,563	41,563	41,563	0
Overtime	433	0	681	0	0
FICA	13,225	14,532	13,055	14,617	85
Retirement	16,868	16,868	16,868	17,923	1,055
Health Insurance	37,185	41,904	41,904	43,632	1,728
Group Life Insurance	2,488	2,488	2,488	2,503	15
Disability Insurance	245	245	245	245	0
Salaries & Benefits	260,404	265,992	265,196	269,994	4,002
Professional Services - Other	0	0	1,010	1,010	1,010
Printing & Binding	630	630	0	630	0
Meals & Lodging	968	1,120	1,000	1,000	(120)
Convention & Education	1,399	1,755	1,500	1,500	(255)
Dues/Memberships	1,251	1,065	1,125	1,250	185
Office Supplies	161	350	400	350	0
Other Operating Expenditures	4,409	4,920	5,035	5,740	820
Total Expenditures	264,813	270,912	270,231	275,734	4,822

INFORMATION TECHNOLOGY

The Information Technology department is responsible for providing hardware, software, and network support, security, and training for County technology assets; project management for technology initiatives; and planning for adequate disaster recovery, continuity of operations, and future technology needs. The department consists of a director, a network administrator, a systems administrator, and an IT technician. Equipment maintenance expenditures have increased as several software maintenance contracts have been consolidated into this department. This department relocates to the recently renovated former Public Safety in September 2019.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Director of Information Technology	89,362	89,362	89,362	89,362	0
Network/Systems Administrators	118,995	118,995	118,995	118,995	0
Information Technology Technician	36,736	36,736	36,860	36,736	0
FICA	17,438	18,750	17,431	18,750	(0)
Retirement	21,764	21,764	21,764	22,990	1,226
Health Insurance	41,764	47,088	47,088	49,008	1,920
Group Life Insurance	3,211	3,211	3,211	3,211	(0)
Disability Insurance	217	217	217	217	(0)
Salaries & Benefits	329,486	336,123	334,927	339,268	3,145
Professional Services - Other	0	0	300	0	0
Repair And Maintenance	416	0	353	0	0
Maintenance Service Contracts	157,745	166,230	166,230	172,635	6,405
Advertising	0	0	0	0	0
Electrical Service	0	0	0	10,775	10,775
Postal Service	133	0	0	0	0
Telecommunications	11,127	10,000	22,936	4,760	(5,240)
Mileage	0	0	16	0	0
Meals & Lodging	1,173	0	2,354	0	0
Convention & Education	1,054	5,000	1,000	5,000	0
Dues/Memberships	50	50	50	200	150
Office Supplies	187	200	536	200	0
Vehicle/Equipment Fuel	54	100	31	0	(100)
Uniforms/Apparel	0	0	0	1,000	1,000
Other Operating Expenditures	171,940	181,580	193,806	194,570	12,990
Computer Equipment	159,115	100,000	100,000	73,300	(26,700)
Capital Expenditures	159,115	100,000	100,000	73,300	(26,700)
Total Expenditures	660,541	617,703	628,733	607,138	(10,565)

REGISTRAR / BOARD OF ELECTIONS

The State Board of Elections, which was created as a bipartisan agency responsible for ensuring uniformity, fairness, accuracy and purity in all elections in the Commonwealth of Virginia, provides information to local electoral boards and general registrars. The General Registrar's office promotes the proper administration of election laws, campaign finance disclosure compliance, and voter registration processes in the County by promulgating rules, regulations, and issuing instructions. This office consists of a general registrar, assistant registrar, numerous poll workers and is governed by a three person local Board of Elections. The most recent federally-mandated redistricting of the County took place after receipt of the 2010 Census results and was effective for the November 2011 local elections.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Registrar	53,375	54,535	54,535	54,535	0
Deputy Registrar	17,865	20,810	17,122	28,698	7,888
Electoral Board	8,424	8,424	8,424	8,424	0
Poll Workers	21,065	30,000	20,170	25,000	(5,000)
FICA	6,071	8,703	7,670	8,924	221
Retirement	4,788	4,843	4,843	7,807	2,964
Health Insurance	5,483	6,012	6,012	12,360	6,348
Group Life Insurance	706	714	714	1,090	376
Disability Insurance	0	0	0	169	169
Salaries & Benefits	117,777	134,041	119,490	147,008	12,967
Professional Services – Other	133	160	0	160	0
Maintenance Service Contracts	9,721	26,500	25,156	23,050	(3,450)
Printing & Binding	12,779	0	0	0	0
Advertising	300	600	1,416	600	0
Postal Service	2,911	1,500	2,565	1,500	0
Telecommunications	537	600	354	350	(250)
Lease/Rental of Buildings-Polls	1,350	1,500	1,200	1,400	(100)
Mileage	1,120	800	1,100	1,100	300
Meals & Lodging	211	200	200	200	0
Convention & Education	165	300	165	300	0
Dues/Memberships	350	350	350	250	(100)
Office Supplies	1,199	1,500	1,700	1,500	0
Other Operating Expenditures	30,776	34,010	34,206	30,410	(3,600)
Total Expenditures	148,553	168,051	153,696	177,418	9,367

JUDICIAL ADMINISTRATION

CLERK OF THE CIRCUIT COURT

This Constitutional Office is comprised of the Clerk of the Circuit Court and four full time deputies, three of which have received the Master Deputy Clerk certification. The Clerk is the custodian of the court records, land records, judgments, estate records and other legal documents. The Clerk has an on-going project funded through Library of Virginia grants and local funds to digitize and preserve those records through part time staff. The Code of Virginia lists over 800 separate responsibilities for the Clerk. These duties include issuing marriage licenses, accepting applications for trade names, and processing applications to become a notary public. This office also manages criminal and civil lawsuits consistent with the Code of Virginia. The Clerk of the Circuit Court has the authority to probate wills, appoint and qualify executors and/or administrators for a decedent's estate and the authority to qualify conservators and guardians. The Clerk is elected by the citizens for an eight-year term.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Clerk of the Circuit Court	114,727	117,022	116,767	117,022	(0)
Chief Deputy Clerk I	54,535	54,535	54,535	54,535	0
Deputy Clerk IV	40,461	41,563	41,563	41,563	0
Deputy Clerk II	29,629	33,281	28,708	34,113	832
Deputy Clerk I	34,479	31,677	32,784	31,677	0
Overtime	13	0	0	0	0
Part Time Hours	9,688	3,143	3,143	0	(3,143)
FICA	20,721	21,273	20,126	21,337	64
Retirement	23,859	24,693	24,342	26,162	1,469
Health Insurance	38,333	43,524	47,916	49,812	6,288
Group Life Insurance	3,592	3,643	3,639	3,654	11
Disability Insurance	156	187	187	187	(0)
Salaries & Benefits	370,193	374,541	373,710	380,060	5,519
Professional Services – Accounting/Auditing	7,100	6,890	6,890	7,100	210
Professional Services – Other	66,213	95,000	34,000	95,000	0
Maintenance Service Contracts	18,027	38,000	32,043	35,500	(2,500)
Advertising	0	0	0	250	250
Postal Service	3,384	3,100	2,163	3,400	300
Telecommunications	1,428	1,600	1,110	1,200	(400)
Mileage	413	250	390	400	150
Meals & Lodging	773	500	650	1,000	500
Convention & Education	1,499	2,500	1,500	2,000	(500)
Dues/Memberships	540	450	540	540	90
Office Supplies	5,412	4,500	4,500	5,000	500
Books & Subscriptions	1,001	900	1,000	900	0
Other Operating Expenditures	105,789	153,690	84,785	152,290	(1,400)
Furniture & Fixtures	1,285	0	0	0	0
Computer Equipment	0	0	0	0	0
Capital Expenditures	1,285	0	0	0	0
Total Expenditures	477,267	528,231	458,496	532,350	4,119

CIRCUIT COURT

The Circuit Court is the trial court with the broadest powers in Virginia, handling civil cases with claims greater than \$15,000, felonies, family matters, and appeals from the general district court and the juvenile and domestic relations court. The 11th Judicial District Circuit Court judges have their primary office in Petersburg and preside over Petersburg, Dinwiddie, Powhatan, Amelia, and Nottoway County cases.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Temporary Help - Jurors/Commissioners	5,100	5,000	3,291	5,000	0
Purchased Gov't Services-Petersburg Office	4,567	10,000	8,394	8,500	(1,500)
Telecommunications	2,873	3,100	2,502	2,500	(600)
Office Supplies	242	100	82	100	0
Food Supplies	7,188	0	0	0	0
Other Operating Expenditures	19,970	18,200	14,269	16,100	(2,100)
Total Expenditures	19,970	18,200	14,269	16,100	(2,100)

GENERAL DISTRICT COURT

The General District Clerk of Court's office for Dinwiddie County is part of the 11th Judicial District, processing General District Court documents and agendas addressing civil, traffic, criminal (not felony related), and mental health cases. The Clerk of Court also processes Juvenile and Domestic Relations Cases involving juvenile criminal and civil cases, child support, foster care and others. Dinwiddie County is responsible for providing a courthouse and office space for these courts.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Professional Services – Legal	19,200	16,000	22,724	22,000	6,000
Maintenance Service Contracts	1,182	1,150	1,272	1,500	350
Postal Service	2,279	1,600	1,623	1,600	0
Telecommunications	2,495	3,000	2,262	2,300	(700)
Dues/Memberships	175	175	175	175	0
Office Supplies	415	750	380	750	0
Other Operating Expenditures	25,746	22,675	28,435	28,325	5,650
Furniture & Fixtures	0	0	0	0	0
Capital Expenditures	0	0	0	0	0
Total Expenditures	25,746	22,675	28,435	28,325	5,650

MAGISTRATES

The County has several part time magistrates and one Chief Magistrate, who is in charge of Region Three and maintains a primary office in Petersburg. Responsibilities of the magistrates include issuing arrest, search and civil warrants and subpoenas, admitting to bail or committing to jail accused citizens, and issuing emergency custody, medical, mental detention, or protective orders. Magistrates are charged with providing an independent, unbiased review of complaints brought to the office by police officers, sheriffs, deputies, and citizens. Although the State covers the cost of the Magistrates' salaries and most of their operating expenses, the County does provide office space and telecommunications. This office moved to the new Public Safety building in June 2018 along with the Sheriff's Office.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Telecommunications	552	575	737	750	175
Office Supplies	286	100	99	100	0
Other Operating Expenditures	839	675	836	850	175
Total Expenditures	839	675	836	850	175

VICTIM WITNESS PROGRAM

This grant-funded office primarily serves felony, assault and battery, sexual battery, and domestic violence victims and is responsible for filing resource requests, civil protective orders, and criminal issues for juvenile and domestic relations, general district, and circuit courts. The Victim Witness Coordinator ensures that victims and witnesses have opportunities to make the courts aware of the full impact of a crime and are treated with dignity, respect, and sensitivity while protecting their privacy. For the FY 2018 and 2019 budgets, the federal government's funding policy changes resulted in increased grant funding, allowing for the inclusion of an additional full time employee and expenditures in this department.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Victim Witness Coordinator	55,449	54,535	54,535	54,535	0
Victim Witness Technician	0	16,641	16,638	33,281	16,640
Part Time Hours	11,497	12,064	8,258	0	(12,064)
FICA	5,030	6,368	6,252	6,718	350
Retirement	4,843	6,320	6,320	8,237	1,917
Health Insurance	5,275	16,974	16,974	17,634	660
Group Life Insurance	714	932	932	1,150	218
Disability Insurance	0	98	98	196	98
Salaries & Benefits	82,808	113,932	110,007	121,752	7,820
Maintenance Service Contract	371	0	0	0	0
Telecommunications	470	500	467	540	40
Mileage	1,849	1,270	1,060	1,000	(270)
Meals & Lodging	2,522	2,000	2,447	2,000	0
Convention & Education	2,092	1,000	1,000	1,000	0
Dues/Memberships	100	290	290	290	0
Office Supplies	3,698	1,858	1,858	1,858	0
Other Operating Expenditures	11,103	6,918	7,122	6,688	(230)
Computer Equipment	8,185	0	0	0	0
Capital Expenditures	8,185	0	0	0	0
Total Expenditures	102,097	120,850	117,129	128,440	7,590

COMMONWEALTH'S ATTORNEY

The Commonwealth's Attorney's office is responsible for the prosecution of criminal cases in the Dinwiddie County Circuit Court, General District Court, Traffic Court, and Juvenile and Domestic Relations Court in accordance with Virginia code. This Constitutional Office is staffed with the elected four-year term Commonwealth's Attorney, two full time assistant commonwealth's attorneys and support staff. This Office seeks justice and is dedicated to making the community a safer place to live, work and visit. Beyond the preparation and trial of criminal cases, this office advises law enforcement agencies, including the Dinwiddie County Sheriff's Office, regarding policies and procedures, answers citizen inquiries concerning the criminal justice system, and provides assistance for on-going criminal investigations with the Dinwiddie County Sheriff's Department and the Virginia State Police. The majority of the cases handled are brought by law enforcement officers, although they also prosecute cases initiated by citizen's complaint.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Commonwealth's Attorney	119,516	126,268	126,268	126,268	0
Assistant Commonwealth's Attorneys	121,873	130,004	113,470	120,390	(9,614)
Office Manager	45,878	45,878	45,878	45,878	0
Secretaries	70,849	70,849	70,849	70,849	0
FICA	26,014	28,534	26,005	27,799	(735)
Retirement	30,589	33,122	31,217	34,086	964
Health Insurance	50,276	55,548	49,494	57,588	2,040
Group Life Insurance	4,557	4,886	4,605	4,760	(126)
Disability Insurance	972	1,100	1,248	1,455	355
Salaries & Benefits	470,523	496,189	469,034	489,073	(7,116)
Professional Services - Other	123	0	25	0	0
Maintenance Service Contracts	1,310	4,900	5,300	5,300	400
Advertising	43	0	0	0	0
Postal Service	534	875	572	875	0
Telecommunications	1,288	1,500	1,151	1,200	(300)
Mileage	2,213	500	0	500	0
Meals & Lodging	1,490	1,400	1,400	1,400	0
Education & Convention	1,477	4,000	1,500	4,000	0
Dues/Memberships	2,570	3,400	3,400	3,400	0
Office Supplies	3,906	3,000	3,039	3,000	0
Books And Subscriptions	607	1,100	678	1,100	0
Other Operating Expenditures	15,561	20,675	17,066	20,775	100
Furniture & Fixtures	0	0	0	0	0
Computer Equipment	21,691	0	618	0	0
Capital Expenditures	21,691	0	618	0	0
Total Expenditures	507,775	516,864	486,719	509,848	(7,016)

PUBLIC SAFETY

SHERIFF

The Dinwiddie County Sheriff's office protects persons and property by providing essential law enforcement and public safety services, while promoting community involvement, stability and order through service, assistance and visibility. The Sheriff's Office is responsible for law enforcement, traffic safety, courthouse security, processing civil court papers, criminal investigations, and responding to emergency situations. This Constitutional Office consists of an elected four-year term Sheriff, approximately fifty deputies, and support staff. This office moved into the new Public Safety building in June 2018. Additional security positions are included in the FY 2019 budget to help staff the new Public Safety and Administration buildings. Purchase of replacement vehicles was moved to the CIP budget for FY 2019.

Outside agencies supported through this office's budget include the following:

- Crater Criminal Justice Training Academy: This organization offers training in the fields of Law Enforcement, Jail Officer, Civil Process and Courtroom Security, Dispatching, Animal Control and related Public Safety occupations. The Crater Criminal Justice Training Academy is one of ten regional criminal justice academies established by the Commonwealth of Virginia. The Academy receives its funding from the thirty-five member and contractual agencies located in the Central/South Central region of the Commonwealth. Additionally, they receive matching funds from the Commonwealth of Virginia.
- Petersburg/Dinwiddie Crime Solvers: This organization allows anonymous reporting of criminal activity and provides rewards for information leading to arrests.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Sheriff	89,852	96,233	96,233	96,233	0
Law Enforcement Officers	983,331	982,159	1,005,632	989,090	6,931
School Resource Officers	94,249	136,740	93,073	93,073	(43,667)
Investigators	490,132	504,017	506,389	463,468	(40,549)
Administration	278,186	278,186	278,186	278,186	0
Civil Process Officers	93,073	93,073	91,382	129,809	36,736
Courthouse Security Officers	254,151	263,107	262,493	320,946	57,839
Transport Officers	235,189	259,929	252,294	222,275	(37,654)
Overtime	251,909	265,000	220,101	250,000	(15,000)
Security Work	92,863	100,000	92,833	92,000	(8,000)
Selective Enforcement	163,845	120,000	164,374	164,000	44,000
Part Time Security	0	0	0	17,482	17,482
FICA	219,163	237,031	230,749	238,418	1,387
Retirement	222,030	232,074	227,516	243,231	11,157
Health Insurance	421,394	499,752	496,924	536,400	36,648
Group Life Insurance	32,755	34,236	33,564	33,969	(267)
Salaries & Benefits	3,922,122	4,101,537	4,051,744	4,168,581	67,044
Professional Services - Medical	11,874	12,000	11,568	12,000	0
Professional Services - Other	719	0	2,650	0	0
Repair And Maintenance	53,936	65,000	57,262	60,000	(5,000)
Maintenance Service Contracts	9,775	43,700	50,000	50,000	6,300
Advertising	638	1,200	1,266	1,200	0
Purchased Gov't Services-Crater Criminal Justice Academy	31,099	33,672	33,671	36,155	2,483
Electrical Service	24,405	25,500	25,848	7,500	(18,000)
Heating Service	821	1,500	1,706	1,000	(500)
Postal Service	2,622	3,125	2,592	2,600	(525)
Telecommunications	39,244	38,000	36,808	38,000	0

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Sheriff					
Meals & Lodging	2,093	2,000	3,300	3,000	1,000
Convention & Education	3,214	5,000	2,500	5,000	0
Extradition of Prisoners Travel	412	500	978	500	0
Contribution-Crime Solvers	653	750	602	750	0
Dues/Memberships	8,422	9,400	8,404	9,400	0
Office Supplies	6,725	4,900	5,371	5,000	100
Food Supplies	0	0	690	1,000	1,000
Repair & Maintenance Supplies	15,713	18,500	17,648	18,000	(500)
Vehicle/Equipment Fuel	126,668	118,000	135,951	140,000	22,000
Police Supplies	34,790	65,000	40,000	55,000	(10,000)
Uniforms/Apparel	16,004	14,000	14,000	14,000	0
Books And Subscriptions	873	800	842	800	0
K-9 Expenditures	3,169	3,000	6,542	6,500	3,500
Investigative Supplies	11,315	15,000	10,142	12,000	(3,000)
Other Operating Expenditures	405,184	480,547	470,341	479,405	(1,142)
Machinery & Equipment	6,905	0	17,330	0	0
Motor Vehicles	207,685	140,000	125,699	0	(140,000)
Computer Equipment	92,865	7,000	3,651	0	(7,000)
Capital Expenditures	307,456	147,000	146,680	0	(147,000)
Total Expenditures	4,634,762	4,729,084	4,668,765	4,647,986	(81,098)

CONFINEMENT AND CARE OF PRISONERS

Dinwiddie County joined with Brunswick and Mecklenburg counties to form the Meherrin River Regional Jail Authority (MRRJA) to address the long-term inmate population needs, and that facility located in Brunswick County opened in July 2012. The Sheriff's office now only operates a lock-up facility that holds arrestees until they can be transported to the regional jail.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Purchased Gov't Services-Jail Beds	1,971,294	1,884,782	1,884,782	1,875,777	(9,005)
Other Operating Expenditures	1,971,294	1,884,782	1,884,782	1,875,777	(9,005)
Total Expenditures	1,971,294	1,884,782	1,884,782	1,875,777	(9,005)

VOLUNTEER FIRE DEPARTMENTS

The Volunteer Fire Department system provides fire safety services for 507 square miles of varying terrain through the strategic use of over 150 trained volunteers. Six fire companies located around the County provide a base for operations that utilize 300 municipal fire hydrants and 36 dry hydrants. These companies provide fire suppression, fire prevention, public education, hazardous materials response, and rescue services. The use of eight engines, six tankers, and one ladder truck allow for fire-fighting flexibility in a rural community with a limited municipal water system.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Professional Services - Medical	25,155	27,000	24,869	27,000	0
Professional Services - Other	1,580	1,600	2,413	2,000	400
Repair And Maintenance	81,322	66,000	66,000	66,000	0
Maintenance Service Contracts	54,259	62,000	62,000	62,000	0
Electrical Service-Reimburse Dinwiddie	12,970	14,500	14,500	14,500	0
Electrical Service-Reimburse Ford	12,917	13,500	13,500	13,500	0
Electrical Service-Reimburse McKenney	8,685	10,000	10,000	10,000	0
Electrical Service-Reimburse Namozine	11,294	14,000	14,000	14,000	0
Electrical Service-Reimburse Old Hickory	5,878	6,500	6,500	6,500	0
Telecommunications	4,913	5,200	4,920	7,600	2,400
Auto & Multi-Peril Insurance	54,834	55,500	61,307	61,749	6,249
Health & Accident Insurance	44,033	45,000	46,675	51,898	6,898
Contribution-Dinwiddie	22,405	22,500	22,500	22,500	0
Contribution-Ford	18,066	22,500	22,500	22,500	0
Contribution-Mckenney	20,424	22,500	22,500	22,500	0
Contribution-Namozine	25,000	25,000	25,000	25,000	0
Contribution-Old Hickory	22,413	22,500	22,500	22,500	0
Contribution-Carson	13,500	13,730	13,730	14,073	343
Contribution-Chief's Association	1,542	2,500	3,268	3,000	500
Repair & Maintenance Supplies	1,022	1,000	1,128	1,500	500
Vehicle/Equipment Fuel	48,610	47,000	70,679	75,000	28,000
Other Operating Expenditures	490,823	500,030	530,489	545,320	45,290
Machinery & Equipment	44,129	0	268	0	0
Computer Equipment	1,559	0	0	7,088	7,088
Capital Expenditures	45,689	0	268	7,088	7,088
Total Expenditures	536,512	500,030	530,757	552,408	52,378

FIRE AND EMERGENCY MEDICAL SERVICES

With the FY 2017 budget, the Emergency Medical Services and the Fire and Rescue departments were combined into a new Fire and Emergency Medical Services department to more efficiently manage expenditures for these services. The FY 2017 budget also provided for the first time funding for paid firefighters to supplement the County's volunteer system. This combined department is responsible for the oversight of the County's fire suppression and prevention services and the emergency management program, which includes the County's Emergency Operations Center (EOC) and coordinating response during major events that affect the County. The department is also responsible for the delivery of emergency medical services to all County citizens and businesses on a 24/7/365 basis. These services are provided from three of the County's volunteer fire stations. The County utilizes fifteen full time firefighter/medics, eight advanced life support providers and numerous part time and volunteer EMS providers to deliver both advanced and basic life support, first response, and transport services. In addition to the firefighter/medics and EMS providers, this department also consists of the Chief, two Captains and a program support specialist. The annual Ambulance Aid program and third-party ambulance service billings help defray some of this department's expenditures. This department moved into the new Public Safety building in June 2018. The following outside agencies are funded through this department's budget:

- Regional Med-Flight Program: This organization's mission is to provide advanced emergency trauma care and airlift services to accident victims and to assist with police missions, search and rescue operations and aerial surveillance actions. Contributions offset some of the personnel expenses associated with the seven paramedics that are solely dedicated to the program.
- American Red Cross-Southside Area Chapter: The Southside Area Chapter consists of Dinwiddie, Petersburg, and Colonial Heights. The mission of the organization is to provide relief to victims of disaster on both a local and national scale. The chapter is most concerned with the vulnerable members of the County, children and the elderly.
- State Forestry Department County Protection program: This program helps provide fire suppression services in the County and is committed to protecting and developing healthy, sustainable forest resources in the County.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Chief, Fire & EMS	101,105	101,105	101,105	101,105	0
Program Support Specialist	33,281	33,281	33,281	33,281	0
EMS Technicians II	21,304	0	0	0	0
EMS Technicians III	107,042	79,338	84,213	83,151	3,813
EMS Supervisors	418,900	244,704	228,962	250,438	5,734
Captain, Fire & EMS	123,790	134,797	134,797	134,797	0
Firefighter/Medics I	10,651	40,549	43,087	42,602	2,053
Firefighter/Medics II	23,226	92,900	95,976	151,054	58,154
Firefighter/Medics III	105,835	427,987	432,531	396,444	(31,543)
Firefighter/Medics Supervisor	43,741	174,962	179,134	177,722	2,760
Overtime	150,396	304,600	245,910	280,000	(24,600)
Part Time EMS Technicians	203,671	165,000	175,441	165,000	0
FICA	111,861	141,420	145,135	142,673	1,253
Retirement	102,745	122,458	121,453	133,196	10,738
Health Insurance	152,857	191,520	203,657	212,832	21,312
Group Life Insurance	15,204	18,065	18,104	18,602	537
Disability Insurance	196	196	196	196	0
Salaries & Benefits	1,899,499	2,322,288	2,293,148	2,372,499	50,211
Professional Services - Medical	19,551	21,500	19,443	21,500	0
Professional Services - Accounting/Auditing	35,581	32,000	31,216	32,000	0
Professional Services - Other	1,293	800	25	800	0
Repair And Maintenance	61,601	46,200	63,000	50,000	3,800
Maintenance Service Contracts	63,970	62,000	64,000	68,000	6,000

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Fire And EMS					
Printing & Binding	872	975	1,080	1,000	25
Advertising	433	600	1,136	600	0
Postal Service	400	475	347	450	(25)
Telecommunications	8,664	9,800	8,760	13,400	3,600
Mileage	15	0	0	0	0
Meals & Lodging	1,992	3,525	3,500	6,804	3,279
Convention & Education	2,046	2,400	2,000	2,615	215
Contribution-Red Cross	6,500	6,500	6,500	6,500	0
Contribution-Forestry Services	20,293	20,293	20,293	20,293	0
Contribution-Med Flight	900	900	900	1,200	300
Dues/Memberships	1,703	1,800	1,800	1,800	0
Refunds-Revenue Recovery	0	0	0	0	0
Office Supplies	3,564	1,500	1,759	1,800	300
Food Supplies	118	0	10	0	0
Medical Supplies	29,148	30,000	30,000	30,000	0
Janitorial Supplies	2,184	3,000	3,165	4,000	1,000
Repair & Maintenance Supplies	2,940	2,700	395	2,700	0
Vehicle/Equipment Fuel	4,323	6,000	5,570	6,000	0
Uniforms/Apparel	6,997	7,000	6,646	7,000	0
Books And Subscriptions	2,584	4,700	4,700	4,700	0
Disaster Supplies	8	5,000	1,139	5,000	0
Other Operating Expenditures	277,679	269,668	277,384	288,162	18,494
Machinery & Equipment	113,354	0	0	0	0
Communications Equipment	0	0	0	14,200	14,200
Computer Equipment	11,201	3,500	3,996	0	(3,500)
Capital Expenditures	124,554	3,500	3,996	14,200	10,700
Total Expenditures	2,301,732	2,595,456	2,574,529	2,674,861	79,405

COURT SERVICES

The mission of probation programs is to enhance public safety by positively impacting offenders so they will lead pro-social and crime-free lives. This office is committed to "A Balanced Approach" to offender supervision. In practice, this is accomplished through: investigation and assessment of risk and need; careful and focused plans of supervision; use of a wide variety of resources and treatment services; and purposeful and proportionate application of sanctions for delinquency and non-compliance. Dinwiddie County shares a Probation Supervisor with Powhatan, Nottoway, and Amelia Counties. The state also provides two probation officers and a secretary. The County provided a part time electronic surveillance officer until FY 2018 when the office transitioned from an in-house surveillance officer to a contracted vendor to provide electronic monitoring services. Dinwiddie County also participates in a regional youth detention center, the Crater Youth Care Commission, which is the largest expenditure in this office's County budget.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Part Time Community Supervision Officer	1,212	0	0	0	0
FICA	93	0	0	0	0
Salaries & Benefits	1,304	0	0	0	0
Professional Services – Other	5,077	8,353	11,172	10,000	1,647
Purchased Gov't Services-Crater Youth Care	213,744	205,444	171,264	217,611	12,167
Telecommunications	704	750	903	750	0
Office Supplies	288	300	300	300	0
Other Operating Expenditures	219,812	214,847	183,639	228,661	13,814
Total Expenditures	221,116	214,847	183,639	228,661	13,814

OTHER CORRECTIONS AND DETENTION

The Children's Services department (formerly Comprehensive Services) strives to serve at-risk youth in the least restrictive, most effective environment for meeting their needs. This department consists of a service director, a part time VJCCCA coordinator, and a part time Community Service coordinator. The part time CSA Management Specialist position was added to the department in FY 2016 to help monitor and control increasing program costs and then transitioned into a full time position in FY 2017. Youth and family services are provided through a Community Policy & Management Team (CPMT), a Family Assessment and Planning team (FAPT), the Virginia Juvenile Crime Control Act Program (VJCCCA), and the Community Service program. This department works closely with Social Services, Court Services, District 19 CSB, and the Schools to reduce the number of children in congregate care and offers preventative services to keep children in their homes in lieu of probation or detention.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Director of Children's Services	73,343	73,343	73,343	73,343	0
CSA Management Specialist	37,265	38,595	38,651	38,595	0
Part Time Community Supervision Coordinator	17,809	23,530	21,611	23,530	0
Part Time VJCCCA Coordinator	27,982	28,682	22,577	28,682	0
Parent Representatives FAPT/CPMT	271	990	390	990	0
FICA	11,632	12,633	11,593	12,633	0
Retirement	9,654	9,940	9,940	10,500	560
Health Insurance	13,762	15,588	15,588	16,140	552
Group Life Insurance	1,424	1,466	1,466	1,466	0
Salaries & Benefits	193,142	204,767	195,160	205,880	1,113
Professional Services - Other	59	0	0	0	0
Maintenance Service Contracts	1,228	1,100	2,825	2,900	1,800
Advertising	0	0	0	0	0
Postal Service	690	650	650	650	0
Telecommunications	940	1,100	895	900	(200)
Insurance	435	435	435	435	0
Mileage	101	0	0	0	0
Meals & Lodging	1,009	720	720	800	80
Convention & Education	400	675	675	730	55
Office Supplies	1,655	1,000	1,045	1,000	0
Repair & Maintenance Supplies	0	0	49	0	0
Vehicle/Equipment Fuel	491	200	720	750	550
Education/Recreation Supplies	210	500	152	250	(250)
Other Operating Expenditures	7,218	6,380	8,166	8,415	2,035
Total Expenditures	200,360	211,147	203,326	214,295	3,148

BUILDING INSPECTIONS

The Building Inspections department ensures Dinwiddie County has safe buildings in which to live and work through enforcement of all applicable codes; follows up and resolves complaints from citizens regarding possible safety issues; identifies vacant or derelict structures and works with the property owners to bring them into compliance; and provides education to the public regarding construction safety and code requirements. This department regulates construction by enforcing the Virginia Uniform Statewide Building Code, which protects citizens from unsafe structures through a review and inspection of electrical, mechanical, plumbing, and structural systems. To fulfill this duty, the Building Official and two Building Inspectors must remain current in building and safety code regulations. In the FY 2019 budget, the part time program support specialist transitions to a full time employee to assist in the office while the inspectors are out in the field.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Building Official	75,177	75,177	75,177	75,177	0
Building Inspectors	98,842	98,842	99,102	98,842	0
Program Support Specialist	20,153	24,128	19,408	33,281	9,153
FICA	14,381	15,158	14,305	15,858	700
Retirement	15,453	15,453	15,453	19,445	3,992
Health Insurance	16,974	19,152	19,152	26,100	6,948
Group Life Insurance	2,280	2,280	2,280	2,716	436
Disability Insurance	0	0	0	196	196
Salaries & Benefits	243,259	250,190	244,876	271,615	21,425
Professional Services - Other	1,173	7,000	1,000	3,000	(4,000)
Advertising	307	500	0	250	(250)
Postal Service	449	350	276	350	0
Telecommunications	1,842	2,000	1,850	1,850	(150)
Meals & Lodging	1,897	1,992	1,815	2,022	30
Convention & Education	1,670	3,064	1,670	3,064	0
Dues/Memberships	915	915	915	915	0
Refunds-Permits	0	0	0	0	0
Training - 2% State	3,465	3,000	2,739	3,000	0
Office Supplies	800	1,000	800	1,000	0
Repair & Maintenance Supplies	101	0	104	0	0
Vehicle/Equipment Fuel	2,930	3,000	3,178	4,000	1,000
Uniforms/Apparel	282	300	300	300	0
Books And Subscriptions	907	1,200	0	2,700	1,500
Other Operating Expenditures	16,737	24,321	14,647	22,451	(1,870)
Motor Vehicles	16,068	0	0	0	0
Capital Expenditures	16,068	0	0	0	0
Total Expenditures	276,064	274,511	259,523	294,066	19,555

ANIMAL CONTROL / POUND

Animal Control responds to emergency calls involving injured animals, attacks of livestock/poultry, and any type of domestic or wild animal bites. Investigations are conducted based on citizen complaints involving cruelty, property damage, and issues involving nuisance. The County also operates a pound which secures and cares for stray animals and offers them for adoption to the public. The department employs an animal control manager; three full time animal control officers; and one full time and several part time pound attendants. Community volunteers also play an important role in the care and adoption of pound animals.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Animal Control Officers	100,675	104,898	104,898	104,898	0
Animal Control Manager	54,535	54,535	54,535	54,535	0
Pound Attendant	27,998	27,998	27,998	27,998	0
Overtime	2,093	2,500	5,963	2,500	0
Part Time Animal Pound Attendant	7,894	10,400	1,740	10,400	0
FICA	13,959	15,325	13,852	15,325	0
Retirement	16,127	16,644	16,644	17,581	937
Health Insurance	30,669	39,960	39,960	41,448	1,488
Group Life Insurance	2,379	2,455	2,455	2,455	0
Disability Insurance	378	413	413	413	(0)
Salaries & Benefits	256,707	275,128	268,458	277,553	2,425
Professional Services - Medical	9,954	9,600	9,082	9,600	0
Professional Services - Other	492	250	0	250	0
Repair And Maintenance	2,554	3,000	2,209	3,000	0
Maintenance Service Contracts	1,198	1,500	1,819	3,500	2,000
Advertising	556	800	0	500	(300)
Electrical Service	6,393	7,000	6,040	7,000	0
Heating Service	1,681	1,600	2,576	1,600	0
Postal Service	4	25	8	25	0
Telecommunications	5,522	5,500	5,573	5,500	0
Meals & Lodging	553	1,080	1,028	1,800	720
Convention & Education	1,307	1,750	900	2,300	550
Dues/Memberships	75	165	140	165	0
Commission on Sale of Dog Licenses	721	600	725	700	100
Office Supplies	287	500	809	500	0
Food Supplies	90	250	311	250	0
Grounds Maintenance Supplies	491	500	(450)	500	0
Medical Supplies	(2,379)	500	(2,500)	1,000	500
Janitorial Supplies	2,807	2,700	2,165	3,500	800
Repair & Maintenance Supplies	1,018	1,300	477	1,300	0
Vehicle/Equipment Fuel	10,515	9,000	12,121	13,000	4,000
Police Supplies	174	1,500	900	1,500	0
Uniforms/Apparel	854	1,200	880	1,500	300
Books And Subscriptions	90	100	80	100	0
Other Operating Expenditures	44,955	50,420	44,893	59,090	8,670
Machinery & Equipment	877	3,900	3,960	0	(3,900)
Motor Vehicles	33,571	0	0	0	0
Computer Equipment	4,167	0	0	0	0
Capital Expenditures	38,616	3,900	3,960	0	(3,900)
Total Expenditures	340,278	329,448	317,311	336,643	7,195

MEDICAL EXAMINER

In Virginia, the Office of the Chief Medical Examiner, operating under the Department of Health, conducts autopsies, as required, in one of four district offices and consequently charges the locality for that service. Indigent burial costs are also part of this department's expenditures as required under the Code of Virginia.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Professional Services - Medical	660	1,500	1,500	1,500	0
Other Operating Expenditures	660	1,500	1,500	1,500	0
Total Expenditures	660	1,500	1,500	1,500	0

EMERGENCY COMMUNICATIONS

This department, comprised of a director, four shift supervisors and fourteen full time and several part time emergency communications officers, is responsible for oversight and operation of the County's E911 system, as well as the non-emergency public safety phone lines. The department also maintains and operates the public safety radio system and provides dispatch services for all County public safety agencies, maintaining and auditing the VCIN/NCIN and Computer-Aided Dispatch (CAD) systems. The County also has an emergency notification system which can contact all landline phones and other registered communications devices in the County in a matter of minutes as needed. This department upgraded the 911 phone system with the move to the new Public Safety building in June 2018.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Director of Emergency Communications	66,445	66,445	66,445	66,445	0
Communications Officers	441,367	460,469	440,896	458,514	(1,955)
Communications Supervisors	182,624	168,381	170,971	168,381	0
Overtime	68,670	72,720	91,856	72,720	0
Part Time Communications Officers	17,318	16,810	18,090	16,810	0
On Call Pay	8,461	8,760	8,373	8,760	0
FICA	56,083	60,709	59,134	60,560	(149)
Retirement	61,571	61,742	58,630	65,035	3,293
Health Insurance	123,181	157,068	137,972	171,168	14,100
Group Life Insurance	9,010	9,108	8,758	9,083	(25)
Disability Insurance	998	1,084	1,143	1,073	(11)
Salaries & Benefits	1,035,728	1,083,296	1,062,267	1,098,549	15,253
Professional Services - Medical	238	0	212	200	200
Professional Services - Other	537	1,000	909	1,000	0
Repair And Maintenance	13,077	10,000	18,444	13,000	3,000
Maintenance Service Contracts	158,227	173,151	173,151	195,948	22,797
Advertising	793	1,000	500	1,000	0
Electrical Service	20,772	22,000	20,676	11,000	(11,000)
Heating Service	313	1,000	597	1,000	0
Postal Service	286	100	398	300	200
Telecommunications	24,770	27,000	26,329	27,000	0
Lease/Rental of Equipment	31,209	31,210	31,210	31,210	0
Meals & Lodging	1,483	2,000	1,192	2,000	0
Convention & Education	1,649	1,524	1,997	1,290	(234)
Dues/Memberships	361	468	331	350	(118)
Office Supplies	1,806	2,200	2,718	2,500	300
Janitorial Supplies	340	350	355	400	50
Uniforms/Apparel	490	500	0	500	0
Books And Subscriptions	0	100	0	0	(100)
Other Operating Expenditures	256,352	273,603	279,018	288,698	15,095
Furniture & Fixtures	7,617	0	712	0	0
Communication Equipment	9,348	10,000	7,000	26,645	16,645
Computer Equipment	22,727	0	0	0	0
Capital Expenditures	39,692	10,000	7,712	26,645	16,645
Total Expenditures	1,331,772	1,366,899	1,348,997	1,413,892	46,993

PUBLIC WORKS

WASTE MANAGEMENT

The Waste Management department shares a Director with General Properties and consists of a full time program support specialist; two full time equipment operators/drivers; and a number of part time equipment operators and manned site attendants. This department is responsible for the County's manned convenience centers, monitoring waste water runoff control and closed landfill maintenance, and recycling processing. The Wilsons Manned Site is scheduled to be operational in September 2018. Most of the routine maintenance of the department's equipment is handled by County staff as well. Waste disposal services are handled by an outside vendor.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Program Support Specialist	33,313	33,281	33,281	33,281	0
CDL Driver	37,126	38,595	38,595	38,595	0
Equipment Operators	29,415	29,415	29,415	29,415	0
Overtime	300	0	1,635	0	0
Part Time Clean Up Crew	2,704	0	0	0	0
Part Time Equipment Operators	44,310	41,288	42,568	41,288	0
Part Time Manned Site Attendants	275,478	297,960	272,015	304,720	6,760
Part Time CDL Drivers	29,225	36,675	25,600	36,675	(0)
FICA	34,336	36,507	34,023	37,024	517
Retirement	8,760	8,995	8,995	9,501	506
Health Insurance	17,756	19,980	19,980	20,724	744
Group Life Insurance	1,292	1,327	1,327	1,327	(0)
Disability Insurance	193	228	228	228	(0)
Salaries & Benefits	514,208	544,251	507,661	552,777	8,526
Professional Services – Medical	506	200	521	200	0
Professional Services – Other	591,766	585,000	599,906	590,000	5,000
Repair And Maintenance	50,940	47,100	65,000	55,000	7,900
Maintenance Service Contracts	1,664	1,625	1,234	1,500	(125)
Advertising	546	500	1,901	1,000	500
Electrical Service	7,471	7,500	7,744	7,500	0
Postal Service	60	50	8	50	0
Telecommunications	1,888	2,000	1,824	1,800	(200)
Office Supplies	637	600	568	600	0
Repair & Maintenance Supplies	30,507	30,000	24,796	30,000	0
Vehicle/Equipment Fuel	30,837	35,000	36,509	40,000	5,000
Uniforms/Apparel	270	1,500	494	0	(1,500)
Other Operating Expenditures	717,093	711,075	740,505	727,650	16,575
Machinery & Equipment	387	0	1,675	0	0
Capital Expenditures	387	0	1,675	0	0
Rohoic Manned Site					
Repair and Maintenance-Rohoic	205	1,500	0	3,000	1,500
Electrical Service-Rohoic	1,132	1,200	1,180	1,200	0
Water & Sewer-Rohoic	1,031	1,025	1,037	1,025	0
McKenney Manned Site					
Repair and Maintenance-McKenney	0	500	0	500	0
Electrical Service-McKenney	858	900	848	900	0
Water & Sewer-McKenney	1,200	1,200	1,200	1,200	0

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Hart Rd Manned Site					
Repair and Maintenance-Hart Rd	0	1,500	2,099	3,000	1,500
Electrical Service-Hart Rd	1,467	1,425	1,406	1,425	0
Water & Sewer-Hart Rd	900	900	900	900	0
Old Hickory Manned Site					
Repair and Maintenance-Old Hickory	626	500	1,556	500	0
Electrical Service-Old Hickory	664	875	787	875	0
Water & Sewer-Old Hickory	900	900	900	900	0
Dinwiddie Manned Site					
Repair and Maintenance-Dinwiddie	0	500	0	500	0
Electrical Service-Dinwiddie	1,006	1,200	1,183	1,200	0
Water & Sewer-Dinwiddie	900	900	900	900	0
Old Stage Manned Site					
Repair and Maintenance-Old Stage	454	1,500	1,588	3,000	1,500
Electrical Service-Old Stage	814	900	794	900	0
Water & Sewer-Old Stage	900	900	900	900	0
Ford Manned Site					
Repair and Maintenance-Ford	135	500	0	500	0
Electrical Service-Ford	552	1,200	990	1,000	(200)
Water & Sewer-Ford	784	900	900	900	0
Wilson's Manned Site					
Repair and Maintenance-Wilson's	0	0	0	500	500
Electrical Service-Wilson's	0	450	0	900	450
Water & Sewer-Wilson's	0	450	0	900	450
Total Manned Sites	14,529	21,825	19,168	27,525	5,700
Total Expenditures	1,246,217	1,277,151	1,269,010	1,307,952	30,801

GENERAL PROPERTIES

This department strives to maintain a clean and safe environment in which to serve the County citizens and employees. General Properties shares a director with Waste Management and consists of a supervisor and three maintenance workers. The staff maintains all County buildings and performs routine maintenance inspections of facilities and mechanical systems. Janitorial services were contracted with an outside vendor until January 2017, but are now performed in-house by four full time custodians. This department is also responsible for managing construction and other capital improvement projects. Streetlight service is also provided to several areas of the County. The Appomattox River Water Authority (ARWA) expenditure is a pass-through cost that is reimbursed by the Dinwiddie County Water Authority and Central State Hospital. Additional custodians and electrical service for the new Public Safety and Administration buildings are included in the FY 2019 budget.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Director of Public Works	87,182	87,182	87,182	87,182	0
Maintenance Workers	94,074	100,082	86,211	104,898	4,816
Custodians	24,972	70,659	76,955	118,276	47,617
Public Works Supervisor	45,503	49,406	49,406	49,406	0
Overtime	1,265	6,000	2,726	0	(6,000)
Part Time Custodian	8,253	351	2,219	0	(351)
FICA	19,312	23,996	23,309	27,522	3,526
Retirement	22,348	27,291	25,304	33,746	6,455
Health Insurance	34,633	55,224	55,224	69,360	14,136
Group Life Insurance	3,297	4,026	3,733	4,713	687
Disability Insurance	302	417	469	693	276
Salaries & Benefits	341,141	424,634	412,738	495,794	71,160
Professional Services - Medical	44	0	0	0	0
Professional Services - Other	3,902	200	2,500	0	(200)
Repair and Maintenance	30,385	40,000	60,000	50,000	10,000
Maintenance Service Contracts	278,608	223,200	230,550	355,303	132,103
Advertising	588	0	2,082	500	500
Purchased Gov't Services-ARWA	652,267	639,577	640,519	677,622	38,045
Purchased Gov't Services-SCWWA	44,384	46,182	46,182	29,000	(17,182)
Electrical Service	176,365	180,000	169,633	407,500	227,500
Heating Service	22,980	25,000	35,718	35,000	10,000
Water & Sewer	300,216	270,019	270,224	276,394	6,375
Telecommunications	5,830	5,600	5,765	5,700	100
Boiler Insurance	2,108	2,108	2,368	2,368	260
Property Insurance	19,810	19,810	22,119	22,119	2,309
Inland Marine Insurance	8,390	8,390	8,720	8,720	330
Motor Vehicle Insurance	62,173	62,173	60,010	60,010	(2,163)
Office Supplies	195	50	137	100	50
Grounds Maintenance Supplies	0	225	0	725	500
Janitorial Supplies	14,334	23,500	24,006	45,000	21,500
Repair & Maintenance Supplies	19,012	20,000	21,668	21,000	1,000
Vehicle/Equipment Fuel	4,051	6,000	8,307	8,700	2,700
Uniforms/Apparel	1,796	500	150	500	0
Other Operating Expenditures	1,647,436	1,572,534	1,610,658	2,006,261	433,727

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
General Properties					
Machinery & Equipment	59,088	0	6,418	12,200	12,200
Capital Expenditures	59,088	0	6,418	12,200	12,200
Total Expenditures	2,047,665	1,997,168	2,029,814	2,514,255	517,087
Streetlights					
Electrical Service	44,242	44,000	43,975	44,000	0
Other Operating Expenditures	44,242	44,000	43,975	44,000	0
Total Expenditures	44,242	44,000	43,975	44,000	0

HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following agencies:

HEALTH

Local Health Department

The mission of the Dinwiddie Health Department, as a part of the Crater Health District, is to work together to foster a healthy community through disease prevention and control, health promotion, environmental protection and emergency preparedness and response. The Health Department offers immunizations, family planning and obstetrics, health screenings and prevention programs, as well as a range of environmental health services including food and lodging permitting and inspections. During FY 2012, the office was moved to a leased modular building placed behind the original Health Department, until that building was demolished in FY 2016. The department was then moved to the Historic Southside High School Education Center Annex in FY 2016, where it will remain until the government complex building projects are complete in FY 2019.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Lease/Rental Of Buildings	0	0	0	0	0
Repair and Maintenance	0	0	0	0	0
Contribution-Dinwiddie Health	236,030	255,299	255,299	300,299	45,000
Other Operating Expenditures	236,030	255,299	255,299	300,299	45,000
Total Expenditures	236,030	255,299	255,299	300,299	45,000

MENTAL HEALTH/RETARDATION

District 19 Community Services Board

District 19 CSB is an operating community services board established in accordance with the Code of Virginia, Section 37.2-500, and as such, it provides behavioral health services to citizens of the District.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Contribution-District 19 CSB	78,226	78,226	78,226	78,226	0
Other Operating Expenditures	78,226	78,226	78,226	78,226	0
Total Expenditures	78,226	78,226	78,226	78,226	0

AREA AGENCY ON AGING

Crater District Area Agency on Aging

The mission of this organization is to provide support services to senior citizens, their families, and caregivers, and to serve as an advocate for people 60 years and older. Funds donated to this organization are used to supplement programs which help keep senior citizens at home instead of in a facility. Senior center meals, transportation, homemaker service, and home delivered meals allow senior residents to remain healthy and comfortable in their homes for as long as possible.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Contribution-Crater AAA	10,767	10,767	10,767	10,767	0
Other Operating Expenditures	10,767	10,767	10,767	10,767	0
Total Expenditures	10,767	10,767	10,767	10,767	0

OTHER SOCIAL SERVICES

Southside Center for Violence Prevention Madeline's House

The mission of this organization is to respond to victims of domestic violence and sexual assault living in SCVP's twelve county service area by providing help and safety, and temporary housing away from the abusers. A goal is to empower victims to become survivors and to assist them in regaining control of their lives. Services include a 24-hour staffed hotline and staff availability, emergency transportation to the shelter, information and referrals, parenting and life skills classes, court advocacy, and follow-up care.

The James House

This organization provides support, advocacy, and education to people in the Tri-Cities/Tri-Counties area of Virginia affected by sexual violence, domestic violence, and stalking to empower them to become healthy, safe, and self-sufficient. Services include 24 hour crisis line, safety planning, emergency shelter, counseling and support groups, transportation, financial assistance, legal advocacy, hospital and court accompaniment, and transitional services.

CARES, Inc.

The organization's mission is to serve the community by helping to alleviate homelessness. Funds are used to provide emergency shelter for women and children. Social workers provide post-shelter home visits to families achieving permanent housing. PSCM increases the family's support system and stability during their first year out of the shelter.

Legal Aid Justice Center

The organization's mission is to provide free legal representation to low-income, elderly and disabled people in select civil cases. Eighty percent of the funding is used for attorney salaries and benefits and twenty percent is used for supplies, administration and other office expenses.

Senior Navigator

This organization's mission is to provide centralized, free health and community support information and guidance to seniors and caregivers and to promote independence, dignity and quality of life through website pages that have been customized for Dinwiddie residents.

CCHASM

The Chesterfield-Colonial Heights Alliance for Social Ministry strives to provide food, financial assistance and career clothing to area residents who have experienced and emergency situation which threatens their survival needs.

Feed More, Inc.

Feed More, Inc. focuses on feeding a growing number of children, families, and seniors in Dinwiddie County a balanced diet of healthy foods.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Contribution-Domestic Violence Programs	14,000	14,000	14,000	14,000	0
Contribution-CARES	1,742	1,742	1,742	1,742	0
Contribution-Legal Aid	8,471	8,471	8,471	8,471	0
Contribution-Misc. Social Services	7,000	7,000	7,000	7,000	0
Other Operating Expenditures	31,213	31,213	31,213	31,213	0
Total Expenditures	31,213	31,213	31,213	31,213	0

EDUCATION – CONTRIBUTIONS TO COLLEGES

Dinwiddie County supports and contributes to the following colleges:

Virginia State University

Virginia State University, America’s first fully state supported four-year institution of higher learning for African-Americans is a comprehensive university, and one of two land-grant institutions in the Commonwealth of Virginia. Its mission is to promote and sustain academic programs that integrate instruction, research, and extension/public service in a design most responsive to the needs and endeavors of individuals and groups within its scope of influence. Funds are used to provide scholarship assistance for Virginia State students from the County of Dinwiddie.

Richard Bland College

Richard Bland College of The College of William and Mary in Virginia was founded in 1960. The College offers a traditional curriculum in the liberal arts and sciences leading to the associate degree, and other programs appropriate to a junior college. Funds are used for international travel student scholarships and faculty/student development programs.

John Tyler Community College

The College’s mission is to provide higher education and workforce opportunities to citizens in John Tyler Community College’s service region. Local fund contributions support College functions and activities not supported by General and Non-General Funds. Requested amounts are based on population, property tax, and enrollment.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Contribution-Virginia State University	2,500	2,500	2,500	2,500	0
Contribution-Richard Bland College	5,000	5,000	5,000	5,000	0
Contribution-John Tyler Community College	4,094	3,686	3,686	3,591	(95)
Other Operating Expenditures	11,594	11,186	11,186	11,091	(95)
Total Expenditures	11,594	11,186	11,186	11,091	(95)

PARKS, RECREATION, AND CULTURE

PARKS, RECREATION, & TOURISM

The Parks, Recreation, and Tourism department is committed to providing and enhancing the quality of recreation and leisure services to the entire community and to increasing tourism at the various attractions in the County. Youth athletic programs, adult health programs, and various other recreation programs are offered. The primary location for services is the Eastside Community Enhancement Center, with additional programs and activities held in various County schools and facilities. In addition, the Dinwiddie County Recreation Park offers baseball, softball, football and soccer fields to the community. In FY 2015, the McKenney Gym was purchased and renovated for recreational services in the southern end of the County. The Ragsdale Recreation Center also in McKenney is a donated facility which was renovated and opened to the public in May 2017. This department is also responsible for the County Fair held each September. The department has six full time employees and a number of part time employees and volunteer coaches. In addition, grounds maintenance services were transferred from this department to Community Development in FY 2018. See www.playdinwiddie.com for more information on recreation programs, and www.discoverdinwiddie.com for tourism.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Director of Parks/Recreation/Tourism	0	65,591	65,591	71,554	5,963
Recreation Specialists	128,576	39,797	40,818	36,736	(3,061)
Assistant Directors	197,904	63,743	65,415	58,727	(5,016)
Office Manager	43,667	43,667	43,667	43,667	0
Recreation Managers	100,108	87,253	86,069	90,803	3,550
Overtime	1,030	0	112	0	0
Part Time Facilities	37,935	79,077	75,176	80,630	1,553
Part Time Athletics	61,671	62,000	62,000	57,000	(5,000)
Part Time Park Services	78,689	0	0	0	0
Part Time Concessions	22,687	27,400	27,400	27,400	0
Part Time Programs	15,043	22,448	13,574	22,448	0
Part Time Recreation Specialists	2,331	20,947	20,957	22,958	2,011
FICA	51,385	39,774	39,774	39,162	(612)
Retirement	42,022	25,243	26,602	28,279	3,036
Health Insurance	56,547	49,536	49,536	57,588	8,052
Group Life Insurance	6,200	3,724	3,924	3,949	225
Disability Insurance	343	0	0	0	0
Salaries & Benefits	846,139	630,200	620,616	640,902	10,702
Professional Services – Medical	528	0	396	500	500
Professional Services – Other	23,399	32,000	27,016	27,000	(5,000)
Temporary Help – Instructors	10,222	16,000	10,500	12,000	(4,000)
Repair and Maintenance	21,421	5,000	13,384	5,000	0
Maintenance Service Contracts	80,818	27,000	14,982	27,364	364
Advertising	6,652	7,000	5,215	7,000	0
Marketing	6,416	10,800	7,007	7,100	(3,700)
Electrical Service	43,019	55,000	62,208	60,000	5,000
Heating Service	9,217	7,000	10,206	10,950	3,950
Water & Sewer	16,056	19,650	17,043	17,500	(2,150)
Postal Service	42	100	28	0	(100)
Telecommunications	12,527	12,043	13,704	13,700	1,657
Meals & Lodging	960	1,190	748	550	(640)
Convention & Education	344	1,165	113	883	(282)
Sales & Meals Tax	4,446	5,000	4,600	4,800	(200)
Dues/Memberships	1,090	1,040	1,090	720	(320)

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Parks, Recreation, & Tourism					
Office Supplies	4,886	4,000	4,800	4,500	500
Food Supplies	465	500	80	500	0
Janitorial Supplies	7,789	4,000	3,726	500	(3,500)
Repair & Maintenance Supplies	27,218	4,500	761	4,500	0
Vehicle/Equipment Fuel	5,772	5,000	4,456	1,600	(3,400)
Uniforms/Apparel	2,215	2,000	0	1,000	(1,000)
Education/Recreation Supplies	77,051	80,453	78,000	78,000	(2,453)
Concessions	31,570	30,000	30,000	30,000	0
Special Events	67,678	69,000	67,000	69,000	0
Other Operating Expenditures	461,802	399,441	377,062	384,667	(14,774)
Machinery & Equipment	7,205	0	0	0	0
Furniture & Fixtures	3,498	0	0	0	0
Computer Equipment	2,331	6,200	6,200	0	(6,200)
Capital Expenditures	13,033	6,200	6,200	0	(6,200)
Total Expenditures	1,320,974	1,035,841	1,003,878	1,025,569	(10,272)

LIBRARY

Appomattox Regional Library

Dinwiddie County supports and contributes to the Appomattox Regional Library, offering four branch locations in the County. The mission of this organization is to provide services and programs to the communities it serves through support of lifelong learning, general information, and the exchange of ideas with effective use of traditional library resources, and emerging technology.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Contribution-Regional Library	268,231	273,595	273,595	276,330	2,735
Other Operating Expenditures	268,231	273,595	273,595	276,330	2,735
Total Expenditures	268,231	273,595	273,595	276,330	2,735

BOATLANDING

The County is responsible for maintaining public restroom facilities at the public boat landing on Lake Chesdin.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Water & Sewer	1,200	1,200	1,200	1,200	0
Other Operating Expenditures	1,200	1,200	1,200	1,200	0
Total Expenditures	1,200	1,200	1,200	1,200	0

COMMUNITY DEVELOPMENT

PLANNING / ZONING / GIS

The Planning/Zoning/GIS department provides staff support for the Planning Commission and the Board of Zoning Appeals, evaluates zoning changes, performs site plan review, enforces County ordinances related to land use, and facilitates the update and implementation of the Comprehensive Land Use Plan. The director, certified zoning administrator, code compliance officer, certified environmental inspector, and program support specialist assist with questions regarding new development, subdivision of land, erosion and sediment control and storm water management, rezoning, GIS and code compliance issues.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Director of Planning	89,362	89,362	89,362	89,362	0
Zoning Administrator/Principal Planner	71,554	71,554	71,554	71,554	0
Program Support Specialist	35,840	35,840	35,840	35,840	0
Code Enforcement Officer	39,967	44,759	44,759	44,759	0
Environmental Inspector	61,700	61,700	61,700	61,700	0
Deputy County Admin-Planning & Community Development	98,639	0	0	0	0
Overtime	375	0	46	0	0
Planning Commission Salaries	6,264	9,100	8,518	9,100	0
Board of Zoning Appeals Salaries	1,949	1,000	1,732	1,000	0
FICA	29,884	23,968	23,052	23,969	1
Retirement	35,127	26,926	26,925	28,442	1,516
Health Insurance	38,552	29,556	29,556	30,684	1,128
Group Life Insurance	5,182	3,972	3,972	3,972	0
Salaries & Benefits	514,396	397,737	397,016	400,381	2,644
Professional Services - Other	36,503	34,000	37,000	35,000	1,000
Repair and Maintenance	641	0	369	0	0
Maintenance Service Contracts	8,192	7,475	8,200	8,425	950
Advertising	3,822	5,500	8,124	8,100	2,600
Postal Service	3,348	1,500	4,746	2,000	500
Telecommunications	2,156	1,900	1,970	2,000	100
Mileage	217	955	838	700	(255)
Meals & Lodging	224	3,792	1,711	2,000	(1,792)
Convention & Education	1,954	4,135	3,533	3,675	(460)
Dues/Memberships	1,116	1,600	1,136	1,600	0
Office Supplies	2,900	3,000	3,500	4,000	1,000
Repair & Maintenance Supplies	8,102	7,000	17,785	18,000	11,000
Vehicle/Equipment Fuel	1,260	1,700	1,846	2,100	400
Uniforms/Apparel	0	500	0	500	0
Other Operating Expenditures	70,435	73,057	90,757	88,100	15,043
Computer Equipment	29	0	261	0	0
Capital Expenditures	29	0	261	0	0
Total Expenditures	584,860	470,794	488,035	488,481	17,687
Public Nuisance Control					
Professional Services – Other	55,757	70,000	52,769	45,000	(25,000)
Other Operating Expenditures	55,757	70,000	52,769	45,000	(25,000)
Total Expenditures	55,757	70,000	52,769	45,000	(25,000)

COMMUNITY DEVELOPMENT

Economic Development was renamed Community Development, and Park Services was transferred from Parks, Recreation, and Tourism Department to this department in FY 2018. The staff work with state, regional, and local groups, including the Dinwiddie County Industrial Development Authority, to market the County; generate economic opportunities; and promote workforce development. The County received the National Association of Counties Achievement Award for its Youth Workforce Development Initiative in 2017. The objective of economic development in the County is to generate new tax revenue and create job opportunities through the expansion of existing and development of new businesses. See www.accessdinwiddie.com for additional economic development information. .

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Deputy County Administrator-Planning & Community Development	0	98,639	98,639	98,639	0
Community Development Administrator	0	78,982	78,982	78,982	0
Director of Economic Development	66,445	66,445	66,734	66,445	0
Marketing Coordinator	36,670	43,667	42,618	43,667	0
Park Services Manager	0	51,907	51,907	51,907	0
Park Services Specialist	0	36,736	36,736	36,736	0
Overtime	0	0	42	0	0
Part Time Park Services Workers	0	87,000	87,000	87,000	0
FICA	7,526	35,449	35,290	35,448	(1)
Retirement	9,132	33,422	33,422	35,305	1,883
Medical Insurance	12,670	35,568	32,004	33,084	(2,484)
Group Life Insurance	1,443	10,072	10,072	10,240	0
Disability Insurance	0	1,087	1,087	1,087	(0)
Salaries & Benefits	133,886	578,974	574,532	578,540	(434)
Professional Services – Engineer/Architect	0	10,000	10,000	10,000	0
Professional Services – Other	951	1,915	1,823	2,010	95
Repair And Maintenance	0	13,500	4,508	13,500	0
Maintenance Service Contract	0	69,700	61,214	69,500	(200)
Advertising	0	0	520	0	0
Telecommunications	2,665	2,600	3,415	5,220	2,620
Meals & Lodging	261	690	1,288	764	74
Convention & Education	695	2,240	1,635	1,115	(1,125)
Dues/Memberships	547	605	1,126	545	(60)
Office Supplies	111	200	135	700	500
Janitorial Supplies	0	0	362	4,000	4,000
Repair and Maintenance Supplies	0	23,000	26,031	24,000	1,000
Vehicle/Equipment Fuel	262	400	1,845	5,300	4,900
Other Operating Expenditures	5,491	124,850	113,901	136,654	11,804
Total Expenditures	139,375	703,824	688,433	715,194	11,370

OTHER PLANNING AND COMMUNITY DEVELOPMENT

The County also supports and contributes to the following community development organizations:

Dinwiddie Industrial Development Authority

The Authority (IDA) is a seven member board that promotes and develops trade by seeking to locate businesses in the County and also promotes the best use of the County's agricultural and natural resources.

Blackstone Area Bus System (BABS)

This grant-supported bus system began service in the County in 2009 and offers public transportation to citizens along the major corridors and also connects to the Petersburg Area Transit System.

Dinwiddie Airport and Industrial Authority

This full service airport offers two runways and corporate access to the County, as well as economic development opportunities in its adjacent industrial park.

Petersburg Area Regional Tourism

The Petersburg Area Regional Tourism Corporation (PART) was founded in 2006 in order to help visitors discover one of Virginia's most historic and entertaining regions. PART is sponsored by six local government participants and focuses on attracting tourism to the Southside Virginia area and functions as a marketing tool for the region.

Crater Planning District Commission

The Crater Planning District Commission is comprised of eleven local governments in south central Virginia. The major focus of the Commission's work program is economic, industrial and small business development, reflecting the priorities which have been established by the member localities. Another important work area involves environmental issues, in response to local needs. These include: Chesapeake Bay Preservation Act – local ramifications, air quality standards and solid waste management. The Commission also addresses regional transportation issues and assists localities in their transportation planning efforts.

Virginia's Gateway Region

Virginia's Gateway Region (VGR) markets the physical and human assets available within its eight member localities in order to stimulate and facilitate quality economic growth, which will result in the creation of jobs, expansion of the tax base and an enhanced quality of life throughout the southern Richmond-Petersburg metropolitan region. VGR provides marketing services for the County, including business attraction and retention services, as well as specialized economic development support services.

Friends of the Lower Appomattox River

FOLAR's mission is to conserve and enhance the Lower Appomattox River from the Brasfield Dam to the river's confluence with the James River. The Board of Directors has representatives from each of the six participating localities, the cities of Colonial Heights, Hopewell and Petersburg and the counties of Chesterfield, Dinwiddie and Prince George.

Virginia's Retreat

The organization's mission is to increase tourism, economic activity, preservation, enhancement and education about the region's natural, recreational and historic resources. Over 88% of funding is used towards the marketing of trails, parks and historical landmarks of the region.

Longwood University, Crater Small Business Development Center

The Crater Small Business Development Center of Longwood University's objective is to help the small businesses in our communities prosper, resulting in job creation and job retention thereby increasing the tax base. This objective is accomplished through one-on-one business counseling, entrepreneurial business training, workshops & seminars, ecommerce initiatives and business research.

Dinwiddie County Chamber of Commerce

The Dinwiddie County Chamber of Commerce is organized for the purpose of promoting business and community growth and development by promoting economic programs designed to strengthen and expand the income potential of all businesses within the trade area; promoting programs of civic, social and cultural nature which are designed to increase the functional and aesthetic values of the community, as well as promoting public awareness of those businesses within the county; enhancing the competitive enterprise system of business by creating a better

OTHER PLANNING AND COMMUNITY DEVELOPMENT

understanding and appreciation of the importance of business, business people and a concern for their associated challenges; educating the business community and representing them in local, state and national affairs; presenting or addressing issues which are detrimental to the expansion and growth of business in the community as a liaison between county and membership; and discovering and assisting in the correction of abuses which prevent the promotion of business expansion and community growth.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Industrial Development Authority Member Salaries	7,011	5,000	3,300	5,000	0
FICA	536	383	252	383	0
Salaries & Benefits	7,548	5,383	3,552	5,383	0
Purchased Gov't Services-BABS	18,000	18,000	18,000	18,000	0
Contribution-Airport Authority	47,565	45,675	45,675	45,675	0
Contribution-Petersburg Area Tourism	21,000	21,000	21,000	21,000	0
Contribution-Crater Planning District Commission	18,201	18,201	18,201	18,201	0
Contribution-Virginia's Gateway Region	34,456	39,456	39,456	44,456	5,000
Contribution-Dinwiddie County IDA	25,000	25,000	25,000	25,000	0
Contribution-Misc.	16,300	16,300	16,300	16,300	0
Other Operating Expenditures	180,522	183,632	183,632	188,632	5,000
Total Expenditures	188,070	189,015	187,184	194,015	5,000

SOIL & WATER CONSERVATION DISTRICT

Appomattox River Soil & Water Conservation District

This organization's mission is to facilitate and coordinate USDA and Commonwealth of Virginia conservation programs in Dinwiddie County. The funds are used to provide educational programs, conservation programs and activities to students and landowners. The Envirothon team, comprised of five Dinwiddie County High School students, has performed very well over that past several years at both the Area and the State levels. Many programs are for agricultural producers which promote an awareness of the need to conserve natural resources and water sources for now and the future. Scholarships are provided to youth for Conservation Camp, Forestry Camp support, and to high school graduates to promote interest and knowledge of conservation for future jobs in these fields.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Contribution-Appomattox Soil & Water District	12,500	12,500	12,500	12,500	0
Other Operating Expenditures	12,500	12,500	12,500	12,500	0
Total Expenditures	12,500	12,500	12,500	12,500	0

VIRGINIA COOPERATIVE EXTENSION PROGRAM

Virginia Cooperative Extension brings the resources of Virginia's land-grant universities, Virginia Tech and Virginia State University, to the people of the Commonwealth. This organization provides education through programs in Agriculture and Natural Resources, Family and Consumer Sciences, 4-H Youth Development, and Community Viability. The department uses science based programs to promote effective soil testing, fertilizer application, insect management, and pesticide use, with the goals of reducing costs to the producer and protect the environment. The Dinwiddie office is staffed by four full time employees paid by the State and a part time 4-H program technician paid by the County. Participation in the 4-H programs and summer camp has increased so that 2018 marked the first year that the Airfield 4-H Center held a summer camp for just Dinwiddie County youth.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
4-H Program Technician	13,951	15,600	13,417	15,600	0
Summer Intern	0	4,000	0	4,000	0
FICA	1,067	1,499	1,026	1,499	0
Salaries & Benefits	15,019	21,099	14,443	21,099	0
Professional Services - Other	4,000	4,000	4,000	4,000	0
Purchased Gov't Services-Coop Extension	68,757	72,670	71,256	77,256	4,586
Telecommunications	423	500	546	1,100	600
Lease/Rental Of Buildings	20,892	20,892	21,492	22,092	1,200
Convention & Education	101	600	0	1,000	400
Dues/Memberships	0	100	0	100	0
Plastic Pest Containers Program	1,798	1,800	1,800	1,800	0
Other Operating Expenditures	95,971	100,562	99,094	107,348	6,786
Total Expenditures	110,990	121,661	113,537	128,447	6,786

TRANSFERS TO OTHER FUNDS

Each year funds are transferred from the General Fund to various other County and School funds to supplement the monies available for carrying out the intended purposes of those funds.

- The County is required by the State to provide a specified percentage of local funding to Social Services and Children’s Services Act programs.
- The County contributes to the public school system’s operating, capital and debt service funds in an amount agreed upon by the Board of Supervisors during the budget process.
- County Debt Service is paid from a transfer from the general fund, and at least 25% of each year’s new revenue growth is also transferred for future debt service payments.
- County Capital Projects is funded primarily by a general fund transfer, which is often based upon the amount of excess revenues over expenditures from the previous fiscal year.

	Actual Expend FY/2017	Amended Budget FY/2018	Projected Expend FY/2018	Adopted Budget FY/2019	Budget Change
Transfer to Social Services Fund	457,470	128,934	128,934	366,900	237,966
Transfer to School Fund	14,138,674	14,532,488	14,532,488	14,682,488	150,000
Transfer to Community Development Fund	396,832	25,265	25,265	25,000	(265)
Transfer to Children’s Services Act Fund	798,334	791,423	791,423	193,497	(597,926)
Transfer to School Capital Projects Fund	277,576	150,000	150,000	150,000	0
Transfer to County Capital Projects Fund	2,548,855	1,321,982	1,321,982	450,669	(871,313)
Transfer to County Debt Service Fund	2,275,980	2,631,135	2,631,135	3,645,512	1,014,377
Transfer to School Debt Service Fund	4,583,401	3,799,115	3,799,115	2,844,704	(954,411)
Total Transfers to Other Funds	25,477,122	23,380,342	23,380,342	22,358,770	(1,021,572)

SPECIAL REVENUE FUNDS

Local Meals Tax

County meals tax revenues have been designated by the Board of Supervisors for school debt service expenditures.

Jail Phone Commission

Commissions from the payphone in the County jail have been designated to be spent on items that directly benefit the jail inmates. Since the County uses Meherrin River Regional Jail Authority to house its inmates, there is no new revenue being generated for this fund. The fund balance was used for lunches for inmates that are brought to court from the regional jail until it was depleted in FY 2018.

Social Services

Social Services is a locally administered/state supported agency which offers a variety of programs: adoption and foster care services; day care services; emergency financial assistance; adult protective and companion services; and child protective services. Programs primarily sponsored by state and federal funds are the food stamp program, TANF, energy assistance, VIEW, VHDA, and USDA Commodities. Social Services employs thirty full time employees.

County Grants

County grant funds include Litter Control Grant funds and monies received from the County's recycling program.

Community Development

These funds are generated from and used for economic/workforce development and tourism activities.

Community Service

These funds are generated primarily from donations and used for Sheriff's office community activities, such as Operation Lifesaver and Triad.

Children's Services Act (formerly Comprehensive Services Act)

In 1993, this state law was enacted to provide for the pooling of eight specific funding streams from Social Services, Department of Juvenile Justice, Department of Education, and Department of Mental Health, Mental Retardation and Substance Abuse Services used to purchase services for high-risk youth. These funds are returned to the localities with a required state/ local match and are managed by local interagency teams. The purpose of the act is to provide high quality, child centered, family focused, cost effective, community-based services to high-risk youth and their families.

Law Library

The Code of Virginia allocates a portion of filing fees in civil cases for the maintenance of a County law library. Funds are used to purchase legal resources for use by the general public at the Courthouse during normal office hours.

Fire & EMS Grants

The Virginia Department of Fire Programs provides funds to pay for training, firefighting equipment and protective clothing for the County's volunteer fire companies. In addition the Virginia Office of EMS receives funding allocated from the Four-for-Life program annually. This funding is legislated by the Code of Virginia §46.2-694 which stipulates that an additional \$4.25 per year is charged and collected at the time of vehicle registration and set aside as a special fund to be used only for EMS purposes, part of which is distributed to localities for EMS expenditures.

Asset Forfeiture Sharing Program

The Sheriff's office and the Commonwealth's Attorney's office participate in federal, state, and local asset forfeiture sharing programs that allow local law enforcement agencies to benefit from the seizure of monies, property, and goods connected with the illegal distribution of narcotics. These funds can only be used for law enforcement expenditures.

For details on revenues, expenditures and fund balances for these funds, see the Consolidated Revenue and Expenditure Summary section of this report.

SCHOOL FUNDS

The mission of Dinwiddie County Public Schools is to provide each student the opportunity to become a productive citizen, engaging the entire community in the educational needs of our children. It is the responsibility of the Superintendent and the School Board to develop an annual budget reflecting the needs of the school division. The budget is then presented to the County for the Board of Supervisors to approve categorical appropriation of funds for the operation of the School system. The Schools' FY 2019 budget goals include the following:

- Offer competitive compensation packages to recruit and retain talented teachers, administrators and support staff.
- Ensure learners demonstrate the knowledge and skills necessary for life-long success in a global society.
- Provide safe, secure, and nurturing environments for students and staff.
- Strengthen community partnerships to further continuous improvement of instructional and operations programming.

School Funds Revenue Analysis

Revenue assumptions for FY 2019 include the County local fund transfer of \$14,682,488, which is an increase of \$150,000 over the FY 2018 transfer to be used for teacher salaries and benefits. FY 2019 State revenues show an increase of \$612,685, which is primarily an increase in Basic School Aid. Fund balances in the various school funds will be used along with current revenues to balance the FY 2019 School budgets.

Local Aid

Local funding of the School budget is determined by the availability of County general fund resources, primarily from real estate tax revenues. These funds aid in the regular operation of schools, including the local share of the Standards of Quality (SOQ). Dinwiddie routinely provides more than the required state match for SOQ funding. Additional local funds are appropriated for debt service and capital projects.

State Aid

State Aid includes these primary categories: 1) sales tax distribution – 1% of all sales tax is returned to localities for education based on the locality's school age population; 2) Standards of Quality – funds are distributed to a locality based on the locality's ability to pay (composite index). This index is applied to various revenue accounts to insure an equitable distribution of state funds to all school districts and 3) State Categorical Funds – these funds offset specific services provided by the locality. The primary sources in addition to the share of the state sales tax include basic school aid, technology funds and fringe benefit reimbursement.

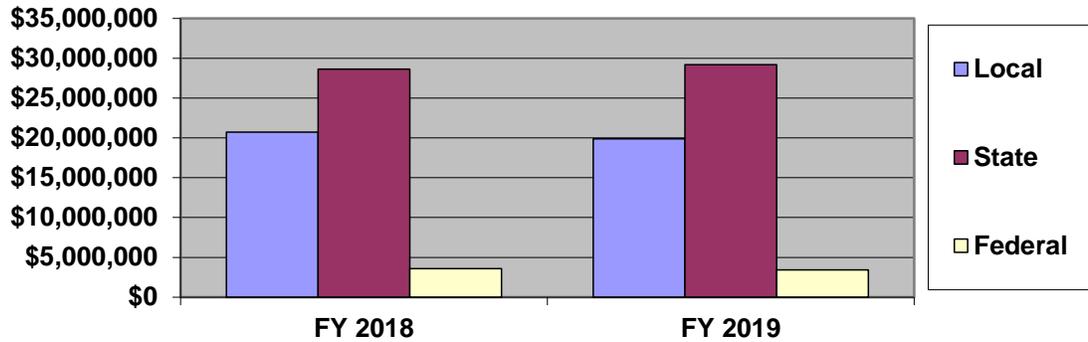
Federal Aid

Primary sources of revenue from the Federal government for school programs include the Consolidated Federal Grant "No Child Left Behind", Title VIB Special Education Funds and School Food Programs. Collectively these sources account for most of the total federal revenue for the School Fund. Other miscellaneous federal programs and grants make up the remaining funding.

Charges for Services & Local Miscellaneous Receipts

Charges for services and miscellaneous receipts account for the remaining revenue for the School Fund. The sales of textbooks and cafeteria meals are accounted for in separate Textbook and School Nutrition Funds. Leasing of space at the Historic Southside High School Education Center to the Department of Social Services, the Health Department and the Rivermont School is expected to generate \$178,148 in local revenue in FY 2019.

Total School Revenues



School Funds Expenditure Analysis

The School Funds expenditures budget is presented to the Board of Supervisors in the following categories: Instruction & Technology; Administration, Attendance and Health; Pupil Transportation; Operation and Maintenance; School Nutrition Services; Capital Projects; and Debt Service. Shown below is the Schools budget as approved by the Board of Supervisors on May 15, 2018.

FUND	CATEGORY	FY 2018	FY 2019	% CHANGE
Fund 205	Instruction & Technology	32,006,826	32,392,552	1.21%
Fund 303	Grants	2,628,951	2,463,969	-6.28%
Fund 206	Textbooks	800,000	1,025,984	28.25%
	Total Instruction	35,435,777	35,882,505	1.26%
Fund 205	Total Administration Attendance & Health	2,303,097	2,337,671	1.50%
Fund 205	Pupil Transportation	2,657,025	2,982,189	12.24%
Fund 205	Operation and Maintenance	5,800,972	5,937,649	2.36%
Fund 207	School Nutrition Services	1,778,191	1,820,600	2.38%
Fund 302	Capital Projects	1,070,528	900,000	-15.93%
Fund 402	Debt Service	4,626,317	3,694,704	-20.14%
	Inter-Fund Transfers	334,637	143,813	-57.02%
	Total Funds	55,006,544	53,699,131	-2.38%

Further details of the FY 2019 School budget are available in a separate document that may be obtained from the School Board Office or www.dinwiddie.k12.va.us.

CAPITAL PROJECTS FUND

In previous years, a five-year Capital Improvements Plan (CIP) was developed for the County's capital needs. However, in FY 2019 the Board of Supervisors decided to extend the CIP to ten years to better plan for project financing. Although the Board of Supervisors approves the whole ten-year plan, only the first year of the plan is actually appropriated. The following table lists CIP projects that were appropriated and/or expended over the past five years and also the projects that are still in process. Some of the projects may have started prior to FY 2014 & have additional expenditures in those prior years. Appendix B shows anticipated capital needs in the FY 2019-2028 CIP resolution.

Project	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Remaining Budget
County Government Complex	49,587	0	287,661	123,993	405,357	81,191
Water Infrastructure Improvements	0	0	16,571	44,990	0	0
Admin Building Roof Replacement	87,222	0	0	0	0	0
County Museum	0	0	0	0	0	100,000
Pamplin Corridor Enhancement	0	0	0	0	0	72,789
Courthouse Security Upgrades	329,715	38,737	16,857	0	0	0
Courthouse HVAC Upgrade	0	0	0	0	138,000	0
Sheriff Training Center Renovation	26,334	31,792	0	0	0	0
SCWWA/ARWA/DCWA Plant Improvements	20,958	34,599	125,116	510,332	134,026	144,956
Manned Convenience Sites & Rohoic Site Road Improvement	130,039	28,502	169,470	154,707	96,406	8,414
McKenney Gym	0	203,670	8,080	3,840	3,944	5,466
McKenney Recreation Center	36,674	178,981	1,317,257	1,851,643	38,812	0
Eastside Parking Lot Lights & Paving	0	13,560	315,559	0	0	0
Sports Complex	5,937	0	35,842	0	0	0
Information Technology Projects	63,673	33,143	5,250	0	3,315	8,291
Broadband Study	0	0	14,089	21,000	27,119	12,793
School Buses	400,000	550,000	550,000	550,000	550,000	0
Fieldhouse & Restrooms Renovation	190,000	0	0	0	0	0
School Facilities Study	0	0	100,000	0	0	0
Animal Pound Improvements	36,850	0	0	0	0	0
Replace Three Engines	1,440,512	2,474	0	0	0	0
Replace Engine #3		0	0	2,756	573,821	0
Replace Responder #4		0	0	49,630	0	0
Replace Squad #5		0	0	177,551	0	0
Replace Ambulance #81	196,563	0	0	0	0	0
Replace Ambulance #12	196,563	0	0	0	0	0
Replace Ambulance #41	0	57,450	146,173	0	0	0
Replace Ambulance #83	0	0	0	239,082	0	0
Replace Tanker 3	0	0	0	0	124,868	247,292
Extrication Tools Replacement	0	157,915	0	0	0	0
E911 Phone System Upgrade	184,966	0	0	0	143,966	7,450
Radio System Expansion	170,007	0	0	0	0	0
Radio System Upgrade Study		0	0	52,147	0	47,853
VFD Parking Lot Replacements	191,028	0	0	0	0	0
Carson Volunteer Fire Dept.	0	0	0	250,000	0	0

DEBT SERVICE FUNDS

The Constitution of Virginia and the Virginia Public Finance Act provides Dinwiddie County with the authority to issue general obligation debt secured solely by the pledge of its faith and credit, as well as debt secured first by the fee revenues generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt a county may issue. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum. Funding for County & School debt service obligations comes from meals tax revenues, transfers from current general fund revenues, school funds, and from the debt service fund balance itself. The County underwent a bond rating review by Standard & Poors in FY 2014 and was upgraded to AA for General Obligation debt and AA- for Lease Revenue debt. Moody's rates our general obligation bonds as AA3 and lease revenue bonds as A1. Lease revenue bonds are issued through the Dinwiddie County Industrial Development Authority.

The chart below shows the current debt service funding sources and uses for the County and the Schools over the next several years. In June 2012, several outstanding bond issues were refinanced through the Virginia Resources Authority Spring Pooled Financing Program for a savings of over \$6 million in interest through FY 2034. Approximately \$25 million of debt was issued in summer 2016 to fund two new buildings in the government complex. In September 2018 \$3,910,000 of debt was issued to fund certain projects of the FY 2019 CIP – see Appendix B for the FY 2019-2028 CIP Resolution detail that shows the projects funded by this financing. Those debt service payments are reflected in the CIP budget and not in the chart below.

Funding Sources	2018	2019	2020	2021	2022	2023
County						
Beginning Fund Balance	424,890	553,213	553,213	553,213	553,213	553,213
Transfer From County General Fund	2,631,135	2,571,466	2,568,765	2,573,769	2,573,191	2,570,578
Total	3,056,025	3,124,679	3,121,979	3,126,982	3,126,404	3,123,791
Schools						
Beginning Fund Balance	2,202	0	0	0	0	0
Transfer From County Meals Tax Fund	825,000	825,000	825,000	825,000	825,000	825,000
Transfer From County General Fund	3,799,115	2,869,704	2,852,814	2,785,697	2,495,409	2,478,272
Total	4,626,317	3,694,704	3,677,814	3,610,697	3,320,409	3,303,272
Total Funding Sources For Debt Service	7,682,342	6,819,384	6,799,793	6,737,679	6,446,814	6,427,063
Expenditures						
County						
Lease Revenue Bonds	2,247,162	2,239,966	2,237,265	2,242,269	2,241,691	2,239,078
Airport Authority VRA Loan Transfer	55,140	55,140	55,140	55,140	55,140	55,140
Dinwiddie Water Authority Loans Transfer	200,510	276,360	276,360	276,360	276,360	276,360
Total	2,502,812	2,571,466	2,568,765	2,573,769	2,573,191	2,570,578
Schools						
General Obligation Bonds	1,201,751	1,181,250	1,160,751	1,140,249	847,499	832,499
Lease Revenue Bonds	3,423,162	2,512,050	2,515,659	2,469,044	2,471,506	2,469,369
Admin Fees	1,400	1,400	1,400	1,400	1,400	1,400
Total	4,626,317	3,694,704	3,677,814	3,610,697	3,320,409	3,303,272
Total Expenditures For Debt Service	7,129,129	6,266,170	6,246,579	6,184,466	5,893,600	5,873,850
Annual Change	-185,008	-862,958	-19,591	-62,114	-290,865	-19,750
Ending Fund Balance	553,213	553,213	553,213	553,213	553,213	553,213

APPENDIX A REVENUE CLASSIFICATIONS

General Property Taxes

Real Estate Tax – The real estate tax is \$.79 per \$100 of assessed value of real property, which is defined as land and improvements including buildings and other structures. Real property taxes are levied in May with payments due on June 5 and December 5.

Public Service Corporation Tax – The public service corporation tax is the real estate and personal property tax rate for companies that provide utilities for the public. The County receives an annual report from the State Corporation Commission dictating property values of such companies.

Personal Property Tax – The personal property tax is \$4.90 per \$100 of assessed value of personal property, which includes motor vehicles, boats and trailers.

Mobile Home Titling Tax – The mobile home tax is a tax on mobile homes in the County that are not on permanent foundations. If the mobile home is on a permanent foundation on land of the owner, then it is classified as real estate.

Machinery & Tools Tax – The machinery and tools tax is tax on machinery and tools used in manufacturing, mining, processing, and radio/television broadcasting. The cost of the machinery and tools tax is \$3.30 per \$100 of assessed value.

Delinquent Taxes – The County considers taxes to be delinquent as of June 6 of the next fiscal year after the assessment of the property.

Penalties and Interest – Penalties and interest are charges assessed for paying taxes after the due date. Penalties are 10% of the tax and interest is accumulated at a 10% annual rate.

Other Local Taxes

Local Sales & Use Tax – The County receives 1% of the Commonwealth's 5.3% sales tax on all local sales which is collected by merchants and remitted through the State to the County. This sales tax is also remitted to the Town of McKenney.

Consumer Utility Tax – The consumer utility tax is applied to all telephone, gas, and electric service recipients residing within the County. The statewide tax is collected by the state and distributed to the County on a monthly basis.

Business License Fees – These fees are based upon gross receipts and the tax rate imposed varies according to category. Anyone conducting a business with gross receipts over \$1,000 may be required to obtain a business license. Out-of-county contractors with a total of over \$25,000 gross receipts in Dinwiddie County may be required to obtain a business license. Payment is due on or before March 1 of the license tax year.

Motor Vehicle License Tax – The motor vehicle license tax is a tax on all vehicles housed in the County. The cost of a County license for vehicles is \$20.

Recordation Tax – The Clerk of the Circuit Court's Office collects local recordation taxes authorized by the Code of Virginia. Amounts collected are based on the amount of consideration or amount of obligation.

Permits, Fees, and Licenses

Animal Licenses – Fees are collected for animal licenses in the amount of five dollars for individual dog license fees.

Planning Permits & Fees – Fees are collected to defray the costs of conducting plan reviews and advertising for zoning related public hearings. These costs also include the associated administrative costs.

Building Permits – Fees are collected to defray the costs of conducting code compliance plan reviews and field inspections of the construction of buildings and structures. These costs also include the associated administrative costs.

APPENDIX A REVENUE CLASSIFICATIONS

Mechanical Permits – Fees are collected to defray the cost of conducting code compliance plan reviews and field inspections of mechanical installations such as HVAC systems, gas installations and fire protections systems. These costs also include the associated administrative costs.

Electrical Permits – Fees are collected to defray the costs of conducting code compliance plan reviews and field inspections of electrical installations and alarm systems. These costs also include the associated administrative costs.

Plumbing Permits – Fees are collected to defray the costs of conducting code compliance plan reviews and field inspections of plumbing installations. These costs also include the associated administrative costs.

Fines and Forfeitures

Court Fines & Forfeitures – Fines are assessed for violations of County criminal ordinances and are paid to the County. The Circuit Court transmits money collected in the General District Courts in addition to money collected in the Circuit Courts.

Use of Property and Money

Interest on Investments – Interest is collected on monies that the County has deposited in financial institutions.

Rental Income – Rental Income is revenue received from the Appomattox Regional Library and the Health Department for the County office space that those agencies occupy. Eastside Enhancement Center and the Sports Complex rental revenues are received in this category as well.

Charges for Services

Circuit Court Excess Fees – The Clerk of the Circuit Court's Office collects clerk's fees for every transaction. Monthly, the expenditures authorized by the State Compensation Board are subtracted from the Clerk's fees collected. One-third of the clerk's fees collected in excess of authorized expenditures are remitted to the County. The remaining two-thirds are paid to the state.

Circuit Court Law Library Fees – Localities are authorized by Virginia Code to impose an assessment in civil actions in an amount not to exceed \$4.00. These revenues are used to update the law library of the County.

Courthouse Maintenance Fees – The locality is authorized by the Virginia Code to assess a fee for maintenance of the court.

Electronic Summons Fees – This fee began in FY 2016 and allows cities and counties to assess a fee not to exceed \$3 as part of the costs in each criminal or traffic case to be used solely for an electronic summons system.

Recovered Costs

Security Reimbursement – The Sheriff's Office charges county entities to whom it provides deputies for security services.

Misc. Recovered Costs – These items include purchasing card rebates, court ordered restitution payments, social services department insurance reimbursement, and prisoner extradition reimbursement.

Non-Categorical State Aid

Motor Vehicle Carrier's Tax – This tax is collected on large vehicles and is dependent on the number of miles traveled through the area and the amount of fuel consumed.

Personal Property (PPTRA) – State Share – As part of the State's tax relief program, localities are required to classify the reimbursement from the State as non-categorical state aid.

APPENDIX A REVENUE CLASSIFICATIONS

State Share of Local Offices – The State Compensation Board provides funding for the various departments with Constitutional Officers to provide for the cost of salaries and benefits. The County also supplements these funds.

Categorical State Aid

Social Services: Public Assistance – The Social Services Department receives state funding for a variety of purposes, including assistance for families in need.

Juvenile Court Services: Youth & Family Services – The County receives revenues as a result of the Virginia Juvenile Community Crime Control Act (VJCCCA). These grants increase funding for community based juvenile justice programs.

Victim Witness – State funding in the form of a victim witness program grant is provided through the Virginia Department of Criminal Justice Services. They receive much of their funding from federal grants, and the funding is based on victim caseload data.

Emergency Communications State Cellular Tax (E911 Wireless Funds) – The emergency communications state cellular tax is collected by the State and is applied for annually through the State Wireless 911 Board.

Emergency Medical Services: Four for Life – The Four for Life revenues consist of \$4.00 of each automobile registration that is earmarked for Emergency Medical Services. A percentage established by the State is sent back to the locality each year.

Fire Program Funds – Fire programs revenue are funds provided by the State for the training of volunteers and firefighters. These funds are distributed based on a percentage established by the State from funds received for fire insurance.

Categorical Federal Aid

Bulletproof Vest Grant – The Sheriff's Office participates in this is a formula-based grant that awards funds based on factors such as population and crime rate.

Miscellaneous

Miscellaneous Refunds – Miscellaneous refunds represent revenues received by departments for administrative charges such as documents sold or copying charges.

Sale of Assets – Revenue from sale proceeds of County-owned assets.

**APPENDIX B
TAX & BUDGET RESOLUTIONS**

**RESOLUTION
ADOPTION OF CALENDAR YEAR 2018 PROPERTY TAX RATES AND
PERSONAL PROPERTY TAX RELIEF RATE**

WHEREAS, Section 58.1-3001 of the Code of Virginia requires that the governing body of each county fix the amount of the county taxes for the current year as soon as practicable between January and June of said year; and

WHEREAS, this imposition of taxes shall not constitute an appropriation nor an obligation to appropriate any funds for any purpose or expenditure until the Board of Supervisors of Dinwiddie County appropriates funds for that purpose or expenditure; and

WHEREAS, the Code of Virginia Section 58.1-3008 permits governing bodies to impose different rates of levy on real estate, merchants' capital, tangible personal property or any separate class thereof, and machinery and tools; and

WHEREAS, in accordance with Section 58.1-3007 of the Code of Virginia, notice of the proposed 2018 property tax rates for Dinwiddie County, Virginia has been published in a local newspaper and a public hearing held on such proposed rates;

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia:

PROPERTY TAX RATES

The property tax rates for calendar year 2018 shall be set in the amounts shown below:

<u>TAX RATES</u>	<u>Rate per \$100 of Assessed Valuation</u>
Real Estate	.79
Mobile Homes	.79
Mineral Land	.79
Public Services	.79
Personal Property	4.90
Personal Property – volunteer vehicles	.25
Machinery & Tools	3.30
Heavy Construction Machinery	3.30
Airplanes	.50

TAX RELIEF FOR QUALIFYING MOTOR VEHICLES In accordance with the Personal Property Tax Relief Act of 1998 (Section 58.1-3523 *et seq.* of the Code of Virginia) and Section 19-10(c) of the Dinwiddie County Code, the personal property tax relief rate for calendar year 2018 shall be set at 41%.

**RESOLUTION
ADOPTION OF FISCAL YEAR 2019 BUDGET
AND APPROPRIATION OF FUNDS**

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY 2019); and

WHEREAS, a public hearing on the FY 2019 budget was advertised and public hearing held on May 1, 2018 by the Board of Supervisors; and

WHEREAS, it is now necessary to adopt said budget and appropriate funds to carry out the activities proposed therein for the fiscal year beginning July 1, 2018 and ending June 30, 2019, and;

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 3, 2018 to provide certain revenue in support of those appropriations.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia, that:

1. The budget for Dinwiddie County in the sum of \$111,207,631 for FY 2019 is hereby approved as proposed on this date and hereby appropriated in the FY 2019 General and Other Funds for the offices and activities in the amounts as shown below:

Fund	Revenues	Expenditures
General	\$ 46,282,612	\$ 46,426,862
Meals Tax	\$ 825,000	\$ 850,000
Social Services	\$ 2,551,523	\$ 2,661,111
School Operations	\$ 43,793,874	\$ 43,793,874
School Textbooks	\$ 426,925	\$ 1,025,984
School Nutrition	\$ 1,608,600	\$ 1,820,600
Children's Services	\$ 1,576,354	\$ 2,063,966
Community Development	\$ 56,550	\$ 763,369
Community Service	\$ 0	\$ 2,745
Law Library	\$ 3,350	\$ 12,247
Fire Programs	\$ 128,500	\$ 280,219
Forfeited Asset Sharing	\$ 0	\$ 36,728
School Capital	\$ 724,000	\$ 900,000
School Grants	\$ 2,413,969	\$ 2,463,969
County Grants	\$ 63,200	\$ 163,484
County Capital	\$ 4,260,669	\$ 4,804,704
County Construction	\$ 75,000	\$ 5,154,106
County Debt	\$ 3,645,512	\$ 3,395,930
School Debt	\$ 3,694,704	\$ 3,694,704
Total	\$112,130,342	\$120,314,602
Fund Balance	\$ 23,083,112	\$ 14,898,852
<u>Less: Inter-fund Transfers</u>	<u>-\$ 24,005,823</u>	<u>-\$ 24,005,823</u>
Total Resources & Requirements	\$111,207,631	\$111,207,631

2. The County Administrator is authorized to transfer funds and personnel from time to time within and between the offices and activities delineated in this Resolution as he may deem in the best interests of the County in order to carry out the work of the County as approved by the Board of Supervisors during the coming fiscal year.

**RESOLUTION
ADOPTION OF FISCAL YEAR 2019 BUDGET
AND APPROPRIATION OF FUNDS**

3. The County Administrator is authorized to administer the County's Personnel Policy and Pay Plan.
4. GRANT FUNDS That upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations the County Administrator or his designee is hereby designated as the agent to execute the necessary grant or program application and other documentation unless the terms of the grant or program require specific actions by the Board; to give such assurances as may be required by the Agreement, subject to approval as to form by the county attorney, and to provide such additional information as may be required by the awarding organization. In addition, funding awarded and any interest earned on the funds awarded shall be and is hereby appropriated to the applicable functional area.
5. DONATIONS That additional funds received for various County programs, including contributions and donations, be and are hereby appropriated for the purpose established by each program.
6. INSURANCE That funds received through insurance claims for damages incurred to County property as a result of unusual or infrequent events be and are hereby appropriated under this program to the appropriate functional area.
7. That upon receipt of written notification from the State Compensation Board of additional funds for the Constitutional Officers (Commonwealth's Attorney, Sheriff, Clerk of Circuit Court, Treasurer, and Commissioner of the Revenue) be and are hereby appropriated in the General Fund to be expended in accordance with guidelines as established by the state government.

**RESOLUTION
ADOPTION OF FISCAL YEARS 2019-2028
CAPITAL IMPROVEMENTS PROGRAM**

WHEREAS, in consideration of information received from the departments and agencies of the County, and direction from the Board of Supervisors, the County Administrator has developed a proposed Fiscal Years 2019-2028 Capital Improvements Program (“CIP”); and

WHEREAS, the CIP serves as a long-range planning document subject each year to review and approval of funding by the Board of Supervisors and is planned to be funded by future revenue and/or future debt; and

WHEREAS, such review has been completed for the Fiscal Years 2019-2028 CIP and funding for the Fiscal Year 2019 CIP is included in the Fiscal Year 2019 County budget; and

WHEREAS, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$0 in FY 2018 from cash proffers and plans to spend \$0 of money received from cash proffers in FY 2019; and

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the proposed Fiscal Years 2019-2028 Capital Improvements Program is hereby adopted.

COUNTY OF DINWIDDIE CAPITAL IMPROVEMENTS PLAN																
FY 2019-2028																
FY 2019																
Funding Sources																
Requestor	Projects by Fiscal Year	Gen Fund	CIP	Grant	Alternative	Total										
		Transfer	Proj Bal	Funds	Funding	Project Cost	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Admin	Pamplin Building Renovation				200,000	200,000	200,000									
Admin	Government Complex Info Tech				350,000	350,000	350,000									
Admin	Broadband Project				500,000	1,000,000	500,000	500,000								
Admin	Government Complex FF&E				1,000,000	1,000,000	1,000,000									
Admin	ERP Replacement					600,000		600,000								
Admin	Generator at Dinwiddie Middle School for Internet Redundancy					125,000			125,000							
Admin	Government Complex Phone System Replacement					150,000				150,000						
Admin	Government Complex Cisco Switch Replacement					1,000,000								500,000	500,000	
Admin	Cooperative Extension Office - New Location					TBD										
Airport	DAIA Hangar Improvements H & K					282,000		282,000								
Airport	DAIA Executive Hangars					605,121			605,121							
Airport	DAIA Hangar Renovations & Runway Extension					143,000			47,000	48,000	48,000					
Planning/Zoning	4x4 Truck for Environmental Administrator	25,500				25,500	25,500									
Public Safety	Namozine VFD Roof Replacement-TPO or Pitched Metal Roof				30,000	30,000	30,000									
Public Safety	Volunteer Fire Department Turnout Gear		38,000			38,000	38,000									
Public Safety	2 Video Laryngoscopy Units -possible 50/50 grant		21,000	21,000		42,000	42,000									
Public Safety	Update EMD Program for 6 users - possible 80/20 grant		10,000	40,000		50,000	50,000									
Public Safety	Self Contained Breathing Apparatus				720,000	720,000	720,000									
Public Safety	Squad 2 Replacement				195,000	195,000	195,000									
Public Safety	Ambulance Replacement					1,505,000		300,000		290,000		295,000		305,000		315,000
Public Safety	Ladder Truck Replacement					1,100,000		1,100,000								
Public Safety	Radio System Replacement					10,000,000		10,000,000								
Public Safety	Brush 2 Replacement					140,000			140,000							
Public Safety	CAD, RMS, MDT Upgrade					500,000				500,000						
Public Safety	Dinwiddie & McKenney VFD Mechanical Systems Upgrades					500,000				500,000						
Public Safety	Engine 1 Replacement					700,000					700,000					
Public Safety	Airport Area Fire Station					4,691,560				4,691,560						
Public Safety	Animal Control Cremation System					98,800						98,800				
Public Safety	Tanker Replacement 1, 4					1,000,000						450,000			550,000	
Public Safety	Live Fire Training Facility					868,608						868,608				
Public Safety	Mobile Command Unit					500,000							500,000			
Public Safety	Eastern Area Fire Station-Richard Bland College					4,700,000										4,700,000
Public Works	HVAC Animal Shelter	6,500				16,500	6,500					10,000				
Public Works	HVAC Pamplin Building	18,000				330,000	18,000			12,000		300,000				
Public Works	Office Trailer Relocation and Set Up	3,834	46,166			50,000	50,000									
Public Works	HVAC Courthouse Control System	118,750				118,750	118,750									
Public Works	HVAC Sheriff Training Center					10,000		10,000								
Public Works	HVAC Eastside Enhancement Center					150,000		150,000								
Public Works	HVAC Tower Sites					40,000			10,000	10,000	10,000	10,000				
Public Works	Skid Steer					45,000			45,000							
Public Works	Back Hoe					85,000			85,000							
Public Works	HVAC Courthouse Boiler Replacement					86,400			86,400							
Public Works	Roll Off Truck					190,000			90,000	100,000						
Public Works	Roof Replacement - Pamplin Building					200,000					200,000					
Public Works	Front Load Truck - Recycling					110,000						110,000				
Public Works	Heavy Vehicle Maintenance Facility					800,000										800,000
Recreation	Eastside Master Plan					25,000		25,000								
Recreation	Eastside Soccer Field Fencing & Bleachers					72,987										*
Recreation	Eastside Soccer Field Lighting					225,000										*
Recreation	Eastside Playground Expansion					132,000										*
Recreation	Sports Complex Walking Trail					66,000										*
Recreation	Eastside Outdoor Basketball Court/Fencing/Bleachers					66,080										*
Recreation	Sports Complex Baseball Field Outfield Bleachers					225,000										*
Recreation	McKenney Gym - Sitework & HVAC					141,010										*
Recreation	Eastside Splashpad					308,000										*
Recreation	Sports Complex - Phase II					750,000										*

COUNTY OF DINWIDDIE CAPITAL IMPROVEMENTS PLAN																	
FY 2019-2028																	
FY 2019																	
Funding Sources																	
Requestor	Projects by Fiscal Year	Gen Fund	CIP	Grant	Alternative	Total											
		Transfer	Proj Bal	Funds	Funding	Project Cost	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Schools	School Bus Replacement/GPS system				574,000	4,732,852	574,000	591,220	608,951	521,958	627,144	268,812	274,188	282,414	484,810	499,355	
Schools	Southside Elementary School Renovation/Replacement					26,789,391	*										
Schools	Sunnyside Elementary School Renovations/Addition					16,083,226	*										
Schools	Dinwiddie Middle School Renovations/Additions					41,610,154	*										
Schools	Dinwiddie Elementary School Site Improvement/New Entry					1,187,927	*										
Schools	Midway Elementary School Renovations/Addition					5,631,065	*										
Schools	HSHSEC Annex Roof Replacement					100,000		100,000									
Schools	HSHSEC Cafeteria Demolition					100,000		100,000									
Schools	Dinwiddie Middle School Roof Recoat					210,000		210,000									
Schools	Dinwiddie Elementary School EPDM Roof Replacement					100,000			100,000								
Schools	HSHSEC Chiller Replacement					148,500				148,500							
Schools	Sutherland Elementary Playground Replacement					200,000										200,000	
Schools	Sutherland Elementary TPO Roof Replacement					250,000										250,000	
Schools	Dinwiddie High School EPDM Roof Replacement					750,000										750,000	
Sheriff	Law Enforcement Vehicles				180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	
Water/Sewer	DCWA ARWA Proposed Plant Improvements	120,108				1,129,016	120,108	126,335	108,204	108,808	109,426	110,001	110,609	111,217	111,837	112,471	
Water/Sewer	DCWA Capital Improvements - McKenney Tank Painting	132,700				132,700	132,700										
Water/Sewer	DCWA SCWWA Proposed Plant Improvements	25,277				1,019,016	25,277	11,565	103,049	25,210	163,846	138,013	138,014	138,014	138,014	138,014	
Water/Sewer	Waste Water Capacity					4,500,000										4,500,000	
	Total	450,669	115,166	61,000	3,749,000	141,956,163	4,375,835	14,286,120	2,233,725	2,395,976	7,028,476	2,839,234	1,202,811	1,516,645	1,964,661	12,444,840	
	* Funding Year and Amount to be Determined in Later CIP					4,375,835	50,288,323										

**APPENDIX C
PAID FULL TIME EQUIVALENTS**

County Employees by Function	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Budget
General Government				
County Administration	3.00	3.00	3.00	3.00
Legal Services	1.58	1.60	1.57	1.60
Human Resources	3.00	3.00	3.00	3.00
Commissioner of Revenue	6.08	6.14	6.14	6.14
Business License/Land Use	1.00	1.00	1.00	1.00
Treasurer	5.77	6.24	5.68	6.24
Accounting	3.00	3.00	3.01	3.00
Information Technology	4.00	4.00	4.00	4.00
Registrar	1.78	1.73	1.65	2.00
Judicial Administration				
Clerk of the Circuit Court	5.18	5.00	5.02	5.00
Victim Witness Program	1.32	1.50	1.77	2.00
Commonwealth's Attorney	5.90	6.00	5.52	6.00
Public Safety				
Sheriff	58.14	58.36	58.79	61.25
Fire & EMS Services	31.36	34.19	36.35	36.00
Court Services-Community Supervision	0.07	0.00	0.00	0.00
Children's Services	3.14	3.35	3.23	3.35
Building Inspections	3.62	3.73	3.65	4.00
Animal Control/Pound	5.36	5.50	5.27	5.50
Emergency Communications	18.79	19.00	19.15	19.00
Public Works				
Waste Management	18.40	19.68	18.55	20.00
General Properties	6.14	8.00	7.44	10.00
Culture and Recreation				
Parks, Recreation, & Tourism	19.59	14.62	15.05	14.33
Community Development				
Planning/Zoning/GIS	5.83	5.00	5.02	5.00
Community Development	1.87	10.50	9.75	8.80
Cooperative Extension-4-H Tech only	0.60	0.79	0.55	0.79
Totals	214.50	224.93	224.17	231.00

APPENDIX D OVERVIEW OF SALARIES & BENEFITS

- 1. Cost of Living Increase for County, DSS, and Constitutional Officers Employees' Salaries**
 - a. 2% given in FY 2017; no COLA in FY 2018; no COLA recommended for FY 2019.

- 2. Compensation Board Funded Positions**
 - a. The County is required to pay the Constitutional Officers and their SCB funded employees at least what the Compensation Board salary scale requires.
 - b. Potential State COLA of 2% in FY 2020.

- 3. Requested New Positions/Regrades/Additional Hours**
 - a. Firefighter/EMS Initiative
 - i. EMS position – Military Leave
 - b. Sheriff's Office Initiatives
 - i. VSTOP Tech/Crime Analyst Grant Ended
 - ii. Potential New Grant for Additional SRO at Elementary School
 - iii. Security for New Buildings
 - iv. Program Support Specialist Step Increase
 - v. Regrade Transport Deputy to Civil Process Deputy
 - c. Public Works Initiatives
 - i. Custodians for New Buildings
 - ii. Wilsons Manned Site Attendants
 - d. Part time to Full time positions
 - i. Building Inspections
 - ii. Registrar Office
 - e. Additional Part time hours
 - i. Treasurer Office
 - f. Regraded Positions
 - i. Commissioner of the Revenue Office
 - ii. Parks, Recreation & Tourism
 - g. Certification Step Increases
 - i. Commissioner of the Revenue Office
 - ii. Clerk of Circuit Court Office

- 4. FICA**
 - a. The employer rate of 7.65% remains the same as prior years.

- 5. VRS**
 - a. For FY 2019 & FY 2020, the VRS employer rate will be 9.38%, an increase from the FY 2017 & FY 2018 employer rate of 8.88%.
 - b. Employees in VRS covered positions pay a 5% employee contribution in addition to the employer contribution.
 - c. Employees in VRS covered positions are classified as Plan I, Plan II, or Hybrid depending on when they were hired, whether they are public safety or not, and whether they have ever participated in VRS before or not, and if they ever cashed out their previous VRS accounts.
 - d. The County also pays an additional .59% for the State mandated Local Disability Program for all Hybrid Plan employees. The County opted out of the VRS sponsored disability program and chose to use The Standard Insurance Co for this new program. The cost of this in FY 2019 is budgeted at approximately \$6,200.

6. Health Insurance

- a. The County continues to offer two employee health insurance plans through The Local Choice program – Anthem Key Advantage 1000 PPO and Anthem High Deductible Health Plan. Each plan is also available with a comprehensive or preventive dental plan option.
- b. FY 2015 rates increased by 5.1%, FY 2016 rates increased by 4.2%, FY 2017 rates increased by 9.1%, FY 2018 rates increased by 14.1%, FY 2019 rates have increased by 4%.
- c. The FY 2019 plan rates and EE/ER ratio will be presented for approval at the regular BOS meeting on March 20th. We are required by the terms of The Local Choice program to pay at least 80% of the single plan premium. Potential budget impact is approximately \$67,000.

7. Group Life Insurance

- a. The FY 2019 rate for GLI is expected to remain the same at 1.31%.

**APPENDIX E
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2016 TOTAL	FY 2017 TOTAL	FY 2018 TOTAL
Sheriff			
Physical arrests	1,247	1,572	1,556
Traffic violations	5,225	8,002	7,910
Civil papers	7,745	9,812	11,139
Fire & Rescue			
Fire calls answered	2,367	2,521	2,526
EMS calls answered	3,557	3,835	3,928
Building Inspections			
Permits issued	922	968	1,008
Animal Control			
Calls answered	4,197	4,210	4,317
Animal Pound			
Adoptions	220	201	119
Waste Management			
Refuse collected in tons	17,139	17,251	17,177
Recycled waste collected in tons	951	898	924
Social Services			
Caseload-average monthly	6,599	5,628	5,541
Children's Services			
Caseload-average monthly	74	67	76
Parks, Recreation, & Tourism			
Program participants-average monthly	6,092	7,972	10,363
Annual Rentals	261	425	483
Planning & Zoning			
Addresses Assigned	63	84	84
Business License	182	207	207
Cell Tower Co-location	9	3	3
Conditional Use Permit	3	0	0
Agreement In Lieu of (E&S)	69	76	76
Erosion and Sediment Control	8	3	3
Ordinance Amendment	1	5	5
Plan Review	14	5	5

**APPENDIX E
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2016 TOTAL	FY 2017 TOTAL	FY 2018 TOTAL
Planning & Zoning			
Plat Review	61	82	79
Rezoning Request	10	1	2
Sign Permit	6	13	12
Special Exception	0	1	0
Storm Water Management	0	2	5
Variance Request	1	1	7
Zoning Permit	28	32	59

Fiscal Year	Population	Personal Income*	Per Capita		Unemploy- ment Rate
			Personal Income*	School Enrollment	
2018	28,500	3,074,203	39,127	4,258	3.60%
2017	28,363	3,028,772	38,740	4,277	4.60%
2016	28,753	2,984,012	38,356	4,362	4.80%
2015	28,971	2,939,137	37,847	4,380	5.30%
2014	28,864	2,854,229	36,727	4,389	6.40%
2013	28,314	2,845,947	36,565	4,439	7.30%
2012	28,018	2,837,173	36,596	4,435	7.60%
2011	28,001	2,792,624	36,067	4,545	7.90%
2010	28,087	2,660,982	34,158	4,679	8.80%
2009	27,209	2,624,897	33,834	4,675	8.00%

Source: Weldon Cooper Center, Annual School Report - prepared by Schools, Bureau of Economic Analysis
*includes Colonial Heights & Petersburg, estimates used for 2017 & 2018

APPENDIX F GLOSSARY

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Appropriation: A legal authorization of the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

Assessed Valuation: The valuation set upon real estate and certain personal property as a basis for levying property taxes.

Assessment Ratio: The ratio at which the tax rate is applied to the tax base.

Asset: Resources owned or held by a government which have monetary value.

Balance Sheet: The financial statement disclosing the assets, liabilities, and equity of an entity at a specified date.

Base Budget: Cost of continuing the existing levels of service in the current budget year.

Bond: A long-term promise to pay. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation Bond: This type of bond is backed by the full faith, credit, and taxing power of the government.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget: A plan of financial activity for a specific period of time indicating all planned revenues and expenses for the budget period.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual. The County utilizes the GAAP basis.

Budget Calendar: The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Improvements: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

Capital Improvements Plan (CIP): A ten-year plan for capital outlay to be incurred each year over five years to meet capital needs arising from the government's long-term needs.

Capital Outlay: Fixed assets which have a value of \$10,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the term is such that it must be controlled for custody purposes as a fixed asset.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Constitutional Officer: Refers to the officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

APPENDIX F GLOSSARY

Debt Service: The cost of paying principal and interest on borrowed money according to a Pre-determined payment schedule.

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The based organizational unit of government which is functionally unique in its delivery of service.

Depreciation: Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement: The expenditure of monies from an account.

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Fiscal Year: A twelve-month period (July 1-June 30) designated as the operating fund for accounting and budgeting purposes in an organization.

Fixed Assets: Assets of a long-term character that are continued to be held, or used: such as land, buildings, machinery, furniture, and other equipment.

Fringe Benefits: Contributions made for the government's share of costs for Social Security and the various medical and life insurance plans.

FTE: Full time equivalent staff, considering all staff members, including full time and part time employees, (generally 2,080 worked hours equals one FTE).

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (public safety for example).

Fund: A fiscal entity with revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP: Generally accepted accounting principles. Uniform minimum standards for financial accounting and recording.

General Fund: The general operating fund of the County.

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Infrastructure: The physical assets of a government (streets, water, sewer, parks, buildings).

Levy: To impose taxes for the support of government activities.

Line-Item Budget: A budget prepared along departmental lines that focuses on what is to be expended.

Materials and Supplies: Expendable materials and operating supplies necessary to conduct departmental operations.

Objective: Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

APPENDIX F GLOSSARY

Obligation: Amounts to which a government may legally be required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenditures: The cost for personnel, materials, and equipment required for a department to function.

P&I: Principal and Interest

Personal Services: Expenditures for salaries, wages, and fringe benefits of employees.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue: Sources of income financing the operations of government, classified according to their source or point of origin.

Tax Levy: the result product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all people, or in the public interest.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient government.

Unassigned Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

VPASA: Virginia Public School Authority, which was created by the General Assembly in 1962 for the purpose of supplementing the existing method of capital programs for public schools.